

EXHIBIT “A”

October 3, 2014

Hon. Paul G. Gardephe
United States District Judge
Southern District of New York
40 Foley Square
New York, NY 10007

Your Honor,

I am the mother of Michael Levitis. I am well aware that my son has pled guilty to serious criminal charges. Please allow me an opportunity to describe our family's and Michael's background. I trust that this will allow you to get a better picture of my son and I hope that you will show him leniency and mercy when sentencing him.

Michael's father, Boris, and I escaped to the United States as political refugees from the Soviet Union together with Michael and his younger sister Faye in 1988. Everybody our family had suffered under the Communist regime. On my mother's side, my grandfather was ordered shot by Stalin in the 30s for being pro-Trotsky and my grandmother, who was a pogroms survivor, barely escaped prosecution. On my father side, both of my father's parents were sent for prison for religious activities by Stalin, and my grandfather died there. My father was only 16 when both of his parents were taken away to a Siberian prison camp. He had to take care of his two younger brothers. During World War II, he was a member of the partisans of Ukrainian forest division fighting the Nazis. During the 1970s, my father was sent to a Siberian gulag for 12 years of hard labor for supporting underground Jewish education in Russia. He had been working to support underground religious and cultural Jewish education. Eventually his activity was spotted by KGB agents who watched everybody who was a regular at a synagogue. Michael was five years old when KGB officers broke into our Moscow apartment early in the morning taking away his grandfather not to be seen again for many years. He witnessed them ransacking our apartment looking for Jewish educational books and Hebrew texts. They smashed furniture and ripped our books to pieces. Michael watched them taking me away for interrogation, wondering if his mother would ever come back from KGB headquarters. He woke up every night crying for years.

Michael had a difficult time as a young boy in Russia. In addition to the KGB raid that took my father, Michael's grandmother, my mother, died at age 54 from kidney disease that was not treatable in Russia. Michael was four years old when my mother died. Because she had died at home, the law prohibited morgues from holding her body and we were required to keep her body in a casket for few days at our apartment. Michael was terrified. Three years later my

grandmother died of a stroke in front of Michael. I remember Michael ran to me screaming that grandmother had fallen down and was convulsing. He had nightmares for a very long time.

When Michael was seven years old, he was accepted by a prestigious school in Moscow after successfully passing very difficult exams. However, he was the only Jew in the whole class. In the Soviet Union, the nationality of each student was asked out loud at the beginning of every school year in front of the whole class and written in a school journal. When the other kids found out that Michael was Jewish, he was continually harassed by the other children who screamed words like "zhid" and a "kike" at him. Michael was always warned by us to never disclose the fact that he was a Jew to anyone who did not know and to never discuss any Jewish related topics with anyone. Likewise, Michael was forbidden to ever voice any displeasure with the Soviet system and Communism to anyone, even his best friends, or ever state anything positive about the Western countries, not even the fact that they had chewing gum that he did not. Any suspicion that our family sympathized with the free world could have gotten us labeled as traitors, resulted in the expulsion of Boris from his profession, exile from coveted Moscow and even a long prison sentence in Siberia.

Finally, my son's early childhood was always marred by thoughts and apprehension of being drafted into mandatory service in the Red Army after school graduation which at the time was heavily involved in the war in Afghanistan against the Mujahedeen. The war in Afghanistan was on the mind of all Soviet people. From a very early age, all boys were schooled in the military spirit. There were military classes from 3rd grade and on and summer camp activities were centered on various military style drills and marching. Our family also was constantly fearful that my husband would be drafted and sent to Afghanistan to serve as a medic on the front lines. Military men would come to our house a few times year, preparing Boris for that possibility and even issuing him medical lieutenant papers once in anticipation of deployment to the battle zone.

Because of these conditions, we tried repeatedly to leave the Soviet Union. We were called "refuseniks" and were considered to be traitors to the Soviet Union. Because of our status, Michael's father was fired from the dental clinic where he worked for 10 years and Michael was expelled from his school. Finally, General Secretary Gorbachev, under pressure from the United States and amid massive Jewish demonstrations in the United States and Russia, started to allow Jews to emigrate in 1987. We were overjoyed.

However, our happiness about leaving the Soviet Union was quickly followed by the harsh reality of us becoming penniless asylum seekers. First, we spent months in Austria and Italy, shuttled from shelter to shelter, while we were applying for asylum. After we were granted asylum, we arrived in this country with no money and survived only with the assistance of charity organizations for immigrants. We slept on a donated mattress on the floor and I remember gathering newspapers from the ground because I didn't have 25 cents to buy a new one. We wore clothes given to us by Jewish charities.

Michael, at 12 years old, was the first member of the family to start working. First he started selling ice cream on the Brighton Beach boardwalk for 50 cents an hour. In the summer he worked as a junior counselor in summer camp. His first salary of \$1,000 he gave us to pay the rent of our Brighton Beach studio apartment precisely when we had no money left and were on

the verge of eviction. He was extremely proud that his work that summer allowed his family to keep our apartment.

During our first two years here, I took any job I could find, including work at a bakery and at a neighborhood deli, while taking classes to become a computer programmer. My first permanent job was as a programmer for the City of Newark. I travelled every day from Brooklyn to Newark and back, coming home late at night. This work let me support my husband while he was studying for dental school.

Michael had to become what was essentially the head of household at an early age. My husband and I both worked all of the time. In addition, my husband, when he was not working, was gambling our money away. He took frequent trips to Atlantic City and spent our money more quickly than we made it. Boris was also emotionally absent and did not have a lot of time to give his family. Michael helped me to raise his younger sister Faye who is 4 years younger than him. He babysat her every day while Boris and I were working or in school. Michael made her meals, took her to school, and helped her with her homework. He was very good with Faye and always made sure that she had everything she needed.

That care for his sister continues today. Faye has two young children and her husband has been unemployed throughout most of her marriage. Michael has always helped her in any way he can. For years they have lived in his house without paying any rent. Without Michael, I am not sure how my daughter and her children would have survived.

Last July, Faye's husband assaulted both her and me. He severely beat me up and threw me down a flight of stairs. I suffered a concussion and walked with a cane for six months. Faye's husband was arrested and charged with assault, and my daughter and I both obtained orders of protection against him. It was at this time that Michael and I learned that Faye's husband had been physically abusing her for years. When Michael found out, he was extremely upset about the abuse. Faye was a classic example of a battered spouse. She was so brainwashed by her husband that she would be harmed if she left him that I could not get through to her. It was only with Michael's help, after he organized an intervention for her, that Faye was able to comprehend her abuse and find the strength to file for divorce. Michael convinced her that she could not be a victim anymore and he physically accompanied her to Family Court in order to provide emotional support for her to obtain an order of protection. The process of divorce has been very difficult for Faye, since she is an emotional wreck, always crying and afraid for her safety and of her kids. Her husband is avoiding paying any child support for her two kids. Michael has been there for Faye every step of the way. Michael helps her in any way he can by babysitting the children and driving her to her lawyer and the children to their therapists. His nature is to always give and support his family.

Michael has always been incredibly supportive of me as well. In 2001, my husband left me for another woman. Almost at the same time, as the result of the 9/11 attack, I lost my job as a computer programmer, which was located a few blocks from the World Trade Center. Michael stepped up to help me right away. He hired me to work as a bookkeeper for his law office, making sure that I not only had income, but also that I was not alone during an extremely difficult time.

Michael has also supported me emotionally through other difficulties. I suffer from major depressive disorder and experienced a very bad episode after my son-in-law assaulted me. My son first rushed to help me. He takes me to the psychiatrist, makes sure that I am taking my medication, and helping me anyway he can. My mood gets so bad sometimes that I need help from my family to take care of my basic needs. Michael helps me a great deal during these difficult episodes.

I know my son to be a loving, caring, and respectful person. However, while I am not making excuses for criminal conduct, I also know that Michael has always put a tremendous amount of pressure on himself to succeed. Throughout his life, Michael strived to be successful so that his family would not struggle as ours did. Michael has always been very hard working and did well in school. He graduated from high school early, earned an Associate's Degree in Jewish Studies from Yeshiva University together with Bachelor's Degree in Finance, and then got his law degree. Michael became a lawyer, and a respected figure in the community, a person who organized and hosted charity events with his wife and sat on the boards of Jewish schools and organizations. Despite Michael's success, he always felt he was behind people who were born in the United States and that he had to play catch up in every possible way. When members of the community began to look up to him, it became very important to him to maintain that appearance and he could never admit to anyone that he was struggling or that he needed help. I feel terrible for my part in putting pressure on Michael, and for not making sure that he knew that he did not have to be perfect and that I would love him no matter what.

I know how much pain he is in now and how humiliated he feels at having lost everything, including the law license he worked so hard for.

Michael has come to understand how much he has hurt the individual victims of his crimes. We have discussed many times how deeply ashamed he is of the crimes he committed, and I know he is so sorry for the pain he has caused. It is also devastating to him that his family is now in a worse position than when he arrived here 1988, deeply in debt, and facing an uncertain future. The thought that his family had to go through so many trials and tribulations to come to these shores just so that he could end up in Your Honor's courtroom for sentencing weighs very heavily on him.

Judge Gardephe, I remain extremely proud and full of respect for my son. I know him to be a loving, kind, and decent person who is guided by a desire to do the right thing for his family. I know he has committed serious felony crimes, and I admire him for accepting responsibility for his actions even knowing that he is likely to go to prison. Michael is smart and competent and I know he can be a productive member of society and an asset to the community, and certainly to his family. Michael is adored by me and all of his family, and I beg Your Honor to have mercy on him and allow him to return to us as soon as possible. Thank you for reading this letter.

Sincerely yours,


Eva Levitis

EXHIBIT “B”

October 3, 2014

Hon: Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

I am the father of Michael Levitis, a man to be sentenced by you for the crimes he has done. I am writing to you to ask for your compassion and maximum lenience that you can possibly give my son when you punish him for what he did.

I do not understand what exactly Michael has done, as I am far removed from the business world. Whatever the crimes, I know him to be very good person, the kind of who always wants to help others and resolve their problems. I have been a dentist in our community for a long time and I have never heard anyone say one bad word about him but rather have always praised him and told me that my son is a great example for others to follow and I should always be proud of him.

I have always been very proud of my son. Unfortunately, I have not been around him too much to be a proper father to him. From his early age, in Moscow I was always working and planning how to escape Soviet Union, to finally stop being a refusenik and to finally immigrate to the United States. My parents and I did not have an easy life in the Soviet Union. We were always treated as second class citizens because of the fact that we were Jews. My father, Joseph Sapozhnikov, was a decorated and high-ranking officer in the Red Army fighting to push back Nazis from his country during World War II. He continued his military service post war but was unceremoniously dismissed from the army during Joseph Stalin's purge against the Jews in the early 50s. The framed charge against my dad was that he was critical of the Communist regime. It was very painful for him that although he fought and bled for his motherland he did not even get a pension following his termination and the respect that he deserved. Moreover, my parents were apprehensive that they would be sent to Siberia together with other Jewish officers, doctors, lawyers and other professionals whom Stalin in his paranoia thought were plotting against his rule. Luckily, Stalin has died just as the trains were readied to move them and others forcefully to the exile. As a former officer, disgraced by Stalin, my dad was out of work for many years until he finally studied for and then became a dental lab technician. However, he was still continued to be harassed by the Soviet Interior Police for he supposed past speaking out again the Party. This harassment only intensified when we applied for a visa to leave USSR.

My mother's lot was even more sad and tragic. My mom, Mariya Sapozhnikov, was just a teenager when in front of her eyes, the German troops that have entered her Ukrainian village gathered all the Jews of the village, including her whole family and buried them alive in a ditch that they had to dig themselves. Nazis have let her live just so that she could labor for them in a forced labor camp. After some time of hard labor in unspeakable conditions my mom was smuggled out of the camp by the Soviet partisans who were active in the area. She still receives a small compensation from Germany for what they have done to her family and her. When my mom was freed she volunteered to be an army nurse and that is when she met my dad. They eventually married, had me, and my mom became a very respected physician in our town.

Growing up I always wanted to be a dentist. However, being a Jew, I was barred entry to all the dental schools in Soviet Republic of Ukraine, where we lived. Anti-Semitism was even more rampant and official in Ukraine than in Russia. Finally, after having to prove myself harder than any other non-Jewish applicant I was accepted to a dental school in Moscow, Russia and that is where I stayed after I met Michael's mom.

Once our dream came true and we landed in America after an arduous journey of refugee stops in Europe. However, our journey to start completely fresh had just begun. In America we did not find a "street paved with gold" but rather a country where we had to forsake all of our prior professional accomplishments and start anew. Although I was a dentist in Moscow with 10 years of experience, in New York I had to prove my experience and degree anew (it took me 5 years to obtain a DDS degree in US and become a full-fledged, recognized dentist). We exhausted our aid received from charity organizations within a few months of our arrival and luckily my wife found a job that allowed me to concentrate on my studies. But even then I had to take on odd jobs to make the ends meet, even being a nighttime security guard in a storage space, where I was still studying dental books in the downtime. I recall a time when 13 year old Michael literally saved us from eviction by bringing home a \$1,000 paycheck for from his summer job as a junior counselor in summer camp. The money he has made for the whole summer went to pay our September rent on our tiny Brighton Beach apartment exactly at the time all of our money ran out. The feeling of pride and joy in Michael was just beaming from his face as he realized that he became a man and has saved his family with his contribution. He volunteered to give his hard earned money to us with no hesitation, without choosing to spend it on video games or pizza as another American boy of his age might have done.

It is that kind of responsibility for his family that Michael has always carried from his childhood until now. He had no choice but to grow up fast while his mom and dad were hard at work to survive and make it in their new country. He had to not just take care of himself but also to take care of his younger sister, Faye, which he still does to this day.

Another test for Michael came when he was in college. During those years I succumbed to a very bad gambling habit. Michael showed his love and support for the whole family while I was indulging in my addiction. Every free minute from work and even

sometimes taking days from work I used to gamble. My weekends were unfortunately spent in Atlantic City casinos, spending the money we made. My wife was taking away and cutting my credit cards while I acquired new credit cards to fill with gambling debt. In this kind of environment Michael stepped into my shoes to be there for the family as much as he could when he was not studying. He was guiding his younger sister through her teenage years and was a source of support for his mom and performed all household chores and duties that should have really been done by me.

I blame myself for not being a proper father to him, one able to give advice and to be counted on by his son. First of all, I am a foreigner in this country and am not a businessperson. I had no idea what academic or career advice to give to Michael. Dentistry was all I ever known and done. My son got married at a very young age of 21 and was completely immersed in his family and in completing his law school studies. Just as he graduated law school I left his mom and my daughter and got married to another woman. Although we were still on speaking terms, our relationship got strained. I imagine because of that Michael had to double down on being the patriarch-like figure in his immediate family as well as for his mom and sister. He felt like he had to super achieve in everything he does since there would be nobody else that his family could rely on but him. He opened his own law office the second he passed the bar, not wanting to ever depend on anyone but himself.

I have a tremendous respect for my son for being a supporting rock and foundation for everyone who needs his attention. I am a sick man myself, having fought with diabetes since the age of 35, my disease progresses every year destroying my organs in the process. On top of that, due to my heart problems I have recently had a quadruple bypass open heart surgery and even had to have a pacemaker installed. During my two surgeries Michael stayed with me in the hospital day and night, attending to my every need and making sure doctors keep an eye on me as well. He kept reassuring me and the whole family that I will pull out and stay alive.

Having had lost consciousness a few times, even while driving and at work, Michael shows great care by driving me to and from work in my car and driving me to my weekly doctor appointments. I am truly blessed to have Michael and know that no one could be a better a son! Although he has his own problems, he is someone I can and do always rely on.

I am sincerely asking you to please show Michael as much leniency as you possibly can under the circumstances. I have had many honest discussions with Michael where he expressed how truly sorry he is for his actions and the people he hurt. I again ask you to please be compassionate to my son and recognize him for all the good things he has done and for his great character.

Truly yours,

Dr. Boris Sapozhnikov

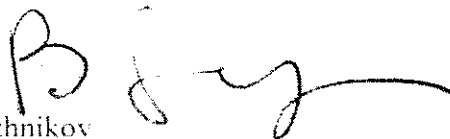
A handwritten signature in black ink, appearing to read 'Boris Sapozhnikov', written over the typed name.

EXHIBIT “C”

October 6, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

My name is Marina Levitis and I am Michael Levitis' wife. I am writing this letter to describe my husband's character prior to his upcoming sentencing and while I know that he pled guilty to serious crimes, I hope that my letter will help demonstrate that he is a great father, son, husband, and friend.

Michael and I were both born in Russia and were brought into USA by our parents as teenagers. We were raised in Brighton Beach area in predominantly Russian speaking community in Brooklyn. Our parents and grandparents had struggled with poverty and religious persecution in the former Soviet Union, such as the long imprisonment of Michael's grandfather, Zavel, for helping the underground schools that taught the Hebrew language and Jewish religion to the Soviet Jews. Escaping the evils of Communist rule and coming to America to start a better life was the dream they all shared and passed on to their children.

Michael made our family a top priority at every stage – his family means everything to him. Michael and I were sweethearts who got married at just 21 years old and have been married for over 17 years. We got married while we were still students and soon after we found out we were expecting our first child, [REDACTED]. Our early years as a family were a challenge – we were in school, working, and trying to raise our son, who was sick a lot as a young boy with childhood asthma. I feel like we all grew up together as a family, all three of us until the day our little princess Mina was finally born five and a half years later, making her daddy the happiest man on earth and our family complete. To this day Mina is the apple of her father's eye. Our niece and nephew, Jacob and Rochelle, Michael's sister Faye's kids, are also a very big part of our family.

Michael has been a wonderful father in so many ways. Most important, he has been closely involved in [REDACTED] and [REDACTED]'s life, spending quality time with them every single day. He has always been the one to help them with their schoolwork and extracurricular activities. When [REDACTED] struggled with his grades, Michael worked with him and encouraged him to do better. Michael found the right tutor for [REDACTED] and drove him to and from tutoring sessions every day.

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With Michael's help and encouragement, [REDACTED]'s grades and SAT scores improved, and [REDACTED] graduated high school two years early and is going to college in Israel.

Since Michael's arrest last year, our ten-year old daughter Mina started to have serious behavioral problems. She went from being happy and cheerful and a good student to crying all the time, getting in trouble at school, and drawing frightening violent pictures in class. On many days, [REDACTED] would become hysterical and refuse to go to school. When she did go, Michael drove her there and picked her up crying every single time. Michael eventually got [REDACTED] to tell him that she was being bullied at school, and that the children were tormenting her about Michael's arrest. [REDACTED] Michael worked with the school to resolve the bullying problem, and he was able to make [REDACTED] feel better about going to school. He also arranged for [REDACTED] to see a psychotherapist, and [REDACTED] has been getting better. I know [REDACTED] is terrified about Michael leaving her, and Michael is devastated that he has caused her so much pain.

Michael also has tried to set a good example for the children by being involved with charity work. Over the years Michael and I have focused on charity work for a number of different charities. Michael has always taken our charity work very seriously and has been hands on in organizing and promoting events. Because I lost my grandmother in the Chernobyl tragedy, we got involved with Children of Chernobyl, an organization that provides surgery to children that got cancer as the result of radiation. We have also held a charity event benefitting women's cancer research every single year on March 8th. Another wonderful charity that Michael and I worked with was the Be the Link Campaign, which is part of the organization Until There's A Cure, and funds research and treatment to combat HIV and AIDS. I was very proud that Michael worked with me on this particular charity because there strong prejudices in our community against HIV based on the outdated belief that it is associated with homosexual people. Michael not only worked with me on the charity, but he encouraged [REDACTED] to participate, which she did. Michael and I have always believed in the importance of tolerance and acceptance, and we have tried to teach this to our children and also to set an example for the community by speaking publicly and openly about it.

Michael has also been very focused on charities that help people through a crisis. For example, he worked with charities to help people in Israel to build a development in Negev desert for Russian and other immigrants, and he also helped raise enough funds to build a bomb shelter following recent conflicts with Hamas terrorist organization. Another example is the help he provided after Hurricane Sandy, which destroyed homes, schools, churches and synagogues in our neighborhood. People in our community were left without food, water, electricity and basic necessities. Our own home was flooded and suffered tremendous damage, and the entire family had to stay with a family friend. Michael immediately got to work organizing food deliveries to seniors and other people in need. We got the children involved too. In the freezing cold, we took our kids to pick up hot food and delivered it to those in desperate need. We also helped the Red Cross distribute food to people waiting on line. Most recently, Michael organized a drive to raise funds to help cover the funeral expenses of the three Israeli teenagers murdered by Hamas early this summer.

I know my husband better than anyone. And while I know he committed crimes, I know another side of him – the side that is an incredibly loving husband and father, and a person who cares very much about his community. He has made many mistakes, but I love him and will stand by him and support him. I also believe he has real good to offer to his children, to the community, and to me. Judge Gardephe, I most respectfully ask you to please consider that my husband is deeply loved by his family and plead for your leniency and compassion when sentencing Michael. Thank you for reading my letter.

Sincerely,

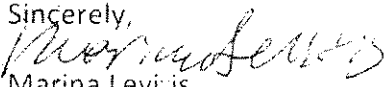

Marina Levits

EXHIBIT “D”

August 20, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe:

My name is [REDACTED] son of Michael Levitis. I am 16 years old and currently on my way to starting freshman year of college. I would like to start off by saying how great of a father my dad is. Anytime I need him, whether it is for help or direction, he is there for me at any time or place. My dad always puts his family before him and he has worked so hard to make us feel safe, comfortable and loved.

My father has always made me feel good about myself even when I was insecure. In middle school I had trouble concentrating in school and did not care much about my grades or the direction of my life. Even when I got bad grades, my dad would be extremely supportive, urging me not to give up, letting me know that mistakes and difficulties should not prevent me from getting ahead, but rather they have to be overcome. Dad gave me the strength not to despair but to do my utmost to improve academically. He did not just limit his involvement to pep talks. When I struggled in school, he made it his priority to correct the situation. He found me a tutor and drove me back and forth from the tutor several times a week. He also met with my teachers and followed up with me every day to go over my homework and prepare for tests.

Because of my dad's help and support, I not only started to get better grades, but I was able to skip the 8th and 12th grades and go to college this year at the early age of 16. Without the help he gave me, I probably would not be going to college at all.

My dad also helped me find a career path. My greatest passion in

life is music. My father has always nurtured this passion and I have been playing guitar and composing music since I was 10 years old. However, I know that it would be very difficult to support myself as a musician. My dad and I spent many hours exploring various professional fields. He used my love of music to explain to me how the business side of music works, how artists depend on the businesspeople in order to market their music and make it available to the world. I am now planning to pursue my business degree and I am really excited about it.

My father has had a "family first" approach for as long as I could remember. Every single day after work, my father would ask my little sister and me about school and our day. If we had any kind of problem, my dad would take any action necessary to keep my sister and me out of harm's way and to make us feel happy and safe. For example, last year my little ML sister kept on throwing tantrums and crying before and after school. [REDACTED] did not want to tell anyone why she was resisting going to school until my dad was finally able to convince her to confide to him about the problem. She finally told him that she was bullied in school relentlessly every day. Immediately, my dad promised her to resolve the issue and to protect her. He called the school principal and her teachers and requested to meet with them together with the parents of the bullying students. At the meeting this problem was recognized by all and the bullying stopped.

I am also so proud of my dad for what he has done for other people. For almost 20 years, since he was just a little older than me, my dad has supported his parents and sister. He is the reason that we are a close and loving family. My father is also very active in the community. He has organized many fundraisers for people of all walks of life and uses all of his resources to make the fundraisers successful. Another great thing he has done for the community is public speaking. For example, on my first day of high school, my father was invited as a guest speaker. He gave a truly inspiring motivational speech to the whole student body about the importance of education. I remember feeling very proud on that day to have a father others looked up to.

Recently two of my friends were clueless about what they wanted to do with their lives and had zero motivation. All they wanted to do was play sports at our neighborhood park, smoke pot and spend time at local hangouts. They did not even consider going to college. When I told this to my father, he told me to bring them over to our house and he had a long talk with them. He talked to them about different careers and what they

would have to do to get from where they were to where they wanted to be. He discussed with them the consequences of drug use and not using their time wisely. Dad used my academic turnaround as an example of how perseverance and persistence leads to a desired goal. Six months later, my one friend was scoring in the 2000's on his SAT and currently applying to Ivy League colleges. My other friend's grade point average increased 10 points and he is also planning to apply to college.

I was truly inspired and amazed at the actions of my dad was in the aftermath of Hurricane Sandy. Sandy has destroyed or made uninhabitable many houses in our neighborhood, including our own. We all had to live in a friend's one-bedroom apartment until our house's electricity and heat were fixed. Many people in our area were depressed, lamenting on the loss of all of their physical possessions. My own mom seemed to be in a state of shock over the destruction to our home. But Dad was not despondent at all, instead he expressed gratitude that we survived and that our home, although damaged, was still standing, when so many people were now completely homeless. In the days following Sandy, my dad focused on helping others struck by that disaster. He took my sister and me to visit people in our neighborhood who had no food and water and deliver supplies to them. He also coordinated a large effort by local restaurants to deliver meals to a building where elderly people were stuck in high floors due to lack of electricity. In addition to all of this, and while we still were unable to return home, Dad also organized a drive to build a bomb shelter in Israel for communities under attack by Hamas. My dad was a rock for the family and the community and provided strength and support to all of us.

I know that my father has pleaded guilty to a crime. On many occasions since his arrest, my father has sat with me and explained to me what he did, how it hurt people and how he regrets doing the things that he has done, and how sorry he is for hurting his family. Both he and I are concerned about the effects of his incarceration on my family. I will be studying in college abroad, in Israel, and I am so sad to think that my 10 year old sister will not have the same guiding light that I had growing up. I am very worried about how my family will survive without my dad.

I know there are people who see my dad as a bad guy. I can't excuse his behavior. All I can ask you, Judge Gardephe, is to please see that there is another side to my dad. He really has been such a great father and I still see him, in many ways, as a great man. Your Honor, I ask

you from the bottom of my heart to please show compassion and leniency toward my father.

Sincerely,

[REDACTED]

[REDACTED]

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EXHIBIT “E”

Mazel Day School

60 West End Avenue • Brooklyn, NY 11235 • 718-368-4490 • info@mazeldayschool.com

September 22, 2014

Honorable Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

To the Honorable Judge Gardephe,

I am writing with regard to Mr. Levitis. I have known Mr. Levitis for over two years, as his daughter's principal. His daughter, [REDACTED], is currently a fifth grade student at our elementary school. ML

In the time that I have known him, it is clear that Mr. Levitis is a dedicated father, who has a very close relationship with his daughter. Mr. Levitis is an involved parent, deeply involved in ML [REDACTED]'s life - supporting the teachers and ML [REDACTED] in helping resolve academic, behavioral or social situations that have come up over the years. He will be the one to help her with homework or curricular areas that she struggles with. When, for example, situations of social conflict or academic challenges arise, [REDACTED]'s father is immediately in contact with us, collaborating, coming down to school and meeting with us to address the issue - and following up accordingly. We have made referrals for a psychologist for [REDACTED] to see to work on social-emotional regulation and positive behavior skills. Mr. Levitis has always followed up, will communicate with the psychologist and the school and ensure that the best plan of action is followed. ML

It is important to note that [REDACTED] is very attached to her father. He plays a major part in her life and day-to-day function. We are very concerned as to how she will cope with an extended separation from him. [REDACTED] struggles with behavioral and social challenges that will definitely be aggravated by such a situation. In addition to the short-term impact, she is also growing during key formative years that will greatly impact her future development. Such a trauma would have long-term negative implications. ML

Your compassion and kind considerations to the greatest degree possible on behalf of [REDACTED] and her family would be truly appreciated.

Sincerely,



Chani Okonov
Principal



**Mazel
Day School**
Academy of the Arts and Sciences

EXHIBIT “F”

October 3, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

My name is Faye Sherman and I am the sister of Michael Levitis. I am writing this letter on behalf of my brother to humbly plead on his behalf and ask for leniency in his sentencing. I know that Michael pled guilty to serious crimes, but my family and I also know his other, good side, and I want to share that side with Your Honor. I am writing this letter to describe the exceptional person I know my brother to be. He is the backbone of this family who has always been incredibly protective and dedicated to us.

My family moved from Moscow to Brighton Beach, Brooklyn in 1988. My family started here with nothing. My parents went to school to make an honorable living for our family. My parents worked late during the week and late and on weekends through out my entire teenage years so that they can provide a roof over our heads. My brother as a teen took on odd jobs such as working at an ice cream stand and as a camp counselor in order to assist my parents in paying the rent. My brother had to grow up fast and become like a father figure to me: making sure I had food, taking me to school, helping me with my homework, making sure that I hang out with the right crowd, And offering guidance and support whenever I needed it. At the same time, my brother immersed himself in learning a new language and excelling in school, graduating high school when he was just 16 years old. He finished college within 3 years and at 22 years old he earned his Juris Doctor degree. Once my parents divorced in 2001, my father moved out and left my mom and me living alone. My brother helped my mom with everything she needed, and helped us maintain the home.

Once I got married and had two children (currently aged 5 and 7), my husband lost his job and his mother passed away from cancer leaving me to become the breadwinner of the family. My brother without being asked and not asking anything in return let us live in his home, rent free, and paid for our health insurance. He supported my kids and me as my husband went back to school to rebuild his life and find a job.

My husband, Igal, abused me physically and verbally for most of our marriage. I was too scared to leave him. In July of 2013, my mother and I were viciously attacked by my husband who has a very bad temper and anger management issues. Igal was arrested and my mom and I were granted Orders of Protection. Following Igal's attack I was still

very afraid to end this abusive relationship. I just had this mental block that Igal would continue to hurt me and that I would be helpless all my life. My husband has threatened me with all kinds of revenge if I ever separate from him. Michael felt he had to do something to save me from this hell and he staged a whole intervention where he invited my mom and dad to talk sense into me and understand that this can not continue. They all explained that not only am I getting hurt but so too my kids who were witnessing this abuse. Michael said that he will be with me every step of the way in the divorce process and that he and his family will help take care of my kids.

My brother helped me recognize that I was a battered spouse and has given me strength and support to go through this ordeal. He helped me find a divorce lawyer and I am now in the process of getting a divorce. My ex-husband does not pay me any child support and most of my income from a new job that I have as a paralegal in a NYC law firm is going to divorce lawyer. My brother assists me in picking up my kids from school and taking care of them until I come home from work. My kids look to my brother as a male role model and a nurturing person who is there for them in their time of need. They adore him and love reading books together and playing board games. My brother has been a great support to me as I am struggling with my divorce. He is helping me with my divorce case by going with me to monthly sessions that I have with my attorney and helping me take my kids to their child psychologist. My brother has encouraged me to get counseling so that I can cope with my current struggles. I have seen a psychologist since my divorce was initiated. My brother encourages me and keeps me sane to deal with all my difficulties with my divorce.

My brother is the foundation of the family who bears the weight of our struggles whether financial or emotional. My mom needs my brother's support now more than ever, especially with my life turned upside down by my divorce. She suffers from very bad depression. My mom is looking for work, but having a hard time finding a job at her age. When my ex-husband attacked my mom, she was badly hurt and had to walk with crutches and see medical doctors for months. My brother drove her to her doctors' appointments, did her food shopping, and helped her take care of the house. My mom and brother have a very tight bond. They have breakfast every morning and discuss the current events while reading the New York Times. My brother helps my mom cope with her depression by being a calm, reassuring presence. Despite his own unhappiness and fears resulting from this case, he helps her look at the positive side of life and reminds her about things that make her happy.

I truly have not seen such a happy marriage between people as my brother and sister in law. They spend a lot of time together as a family, truly enjoy each other's company and make decisions together as a unit. My brother is a great role model to his children, who emphasizes the importance of school and makes sure they know that they are loved. My brother is very involved in the children's lives, whether it's helping them with their homework or playing tennis and basketball with his son. My brother is with his kids every weekend spending quality family time together, going to museums, parks, and having family dinners. My brother's kids are still young and at an impressionable age and they need their father to be there for them and present in their lives.

I hope my letter demonstrates why I continue to support my brother even though I know he committed serious crimes. My brother is a caring and outstanding person who upon coming to America worked very hard to become an attorney and to provide for his family. Michael has always been loving and generous to me and my kids as well as his own family. I most respectfully ask Your Honor to consider my brother's many good qualities and I plead for leniency in Michael's sentence.

Yours truly,


Jaye Sherman

EXHIBIT “G”

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 27, 2014

Dear Judge Gardephe,

My name is Michelle Rolshud and I am the first cousin of Marina Levitis who is the loving wife of Michael Levitis. I am writing this letter on his behalf to depict his good will and kindheartedness to his family and the astounding role model he is to his children and even myself. I am currently twenty-two years old and fully realize the extent of this situation and his crime however I respectfully ask for your compassion in the sentencing on his court date.

Growing up I faced many seemingly at times cruel challenges in life. I grew up with a single mother who put every effort she could into raising me while battling disease after disease. My father was never in my life because he abandoned me and my mother before I was even born. I tried to contact him several times through my life but he refused to speak to me and wouldn't contact me. Michael and Marina were my image of a perfect marriage growing up. Michael played a part of the father figure in my life showing me the right path in every way and giving me fatherly advice and care. My family is very tight knit so when my mother was in treatment or needed help Michael was always there

with open arms to take me in. She was always in and out of surgeries her whole life and Michael would drive me to the hospital since I don't drive and stay with me for support when times were really rough and her life was at risk. When they had their first son and following the birth of their daughter I watched him taking care of his family and teaching his children wrong from right, essentially teaching them about their important role in society. When his children were old enough to enter summer camp, my mother and I went along with them to find out the expense. When we found out my mother realized that it was steeply out of her price range and Michael generously offered to cover the expenses for her so that myself and his kids could spend the summer together. On top of that he opened up his home to me and gave me a room in which I stayed all summer long going to camp with his kids.

Michael tried to fill my childhood with experiences I believe every child should have. With the knowledge that my mother couldn't afford majority of the necessities needed for that he stepped in. He knew about my passion for music and helped pay for my first guitar. He also took time out of his busy day to take me to singing lessons in the city driving me back and forth and paying for them. When it comes to education he always pushed me to do the best I could and follow my heart and growing up helped me out of bad situations and helping me in anything I needed. He has given me very important career advise and several times helped guide me in the right direction to finding a summer job. One of my serious relationships I had was with an abusive man and I feel due to passed trauma I didn't realize how bad and dangerous the situation was and Michael stepped in. He sat me down for a conversation and helped me understand

how unhealthy the situation was and the extremes of what I was put through. He helped me contact him and break it off even though I was scared. Unfortunately my mother passed away in December of 2012 from cancer and I felt like I was left to fend for myself falling into depression. Michael was there every step of the way from memorial services to funeral making sure myself and the family were alright. After the burial was done I stepped away to be alone and Michael came up to me and told me to my face "know this, you will always have your family and I am here for you in whatever you may need". During my period of suffering with depression Michael pushed me to get out of the house, see friends, and even took me out to eat to get me out of the house and taking me with the family to trips like museums and parks. Michael plays a very important role in my life and I couldn't imagine having him ripped out of our lives.

Michael's daughter ^{ML} [REDACTED] is very close to me and views me as her big sister. She is also daddy's little girl and often times expresses to me how much she loves him and never wants to be apart from him for even a day. She is now only 10 and is a very impressionable and emotional little girl. She is always by his side and depends on him tremendously for everything in her life. His son ^{2L} [REDACTED] views Michael as a very important male role model in his life aside from father figure. Michael always pushes ^{2L} [REDACTED] to aspire to his greatest potential and follow his dreams. Michael taught him to persevere and exceed his potential and now at the age of 16 ^{2L} [REDACTED] went to study in Israel for his first year of college.

In conclusion, Michael helped not just his family but everyone who ever had the privilege of knowing him and taught us the values and morals that are needed in life as well as generosity and being the best person you can be to try and benefit society. We all depend on him for support and being there for us no matter what in times of need and respectfully ask for your leniency.

Sincerely,

Michelle Rolshud

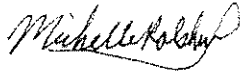
A handwritten signature in black ink, appearing to read "Michelle Rolshud", written in a cursive style.

EXHIBIT “H”

October 8, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

My name is Mariya Sapozhnikov and I am the grandmother of Michael Levitis. I am writing you this letter to beg for your mercy when you punish my grandson for what he has done. Although my family has tried to hide from me that my beloved and only grandson is going to jail not to break my heart and out of concern for my health, I have eventually found out myself.

I am 91 years and I live alone on Brighton Beach neighborhood of Brooklyn. I have been a widow for the past three years since my husband and Michael's grandfather has passed away. I am in very poor health and at this point I know that my end is near.

Michael told me that he pled guilty to a very serious crime. Of course I do not know Michael's professional life other than he was successful in what he did and that he was highly respected in our community. I would just like to share with you how much I love Michael and how proud I am of his personal and family achievements. He always was and is a perfect grandson for me and an excellent family man for all of his other relatives. Whenever anyone has ever congratulated or remarked well on our family Michael's name has always come up.

My husband and I were always in Michael's life since he was a child. Although he lived with my son and daughter-in-law in Moscow, he would spend the summers with us, in our town of Chernovitz in Ukraine. He spent the day in the local kindergarten or summer camp and all the counselors have always told me what a smart and exceptionally good boy he has been. My husband has taught him how to swim and how to play chess and we read many books together. When Michael's grandfather died a few years ago, I was already homebound due to my age and illnesses and our only son, Boris, was devastated and still in recovery from his own heart problems. Michael took the lead in planning Josif's funeral and to make sure all the relatives and friends were invited to pay their final respects. At the funeral, Michael's kind words of remembrance for his dear grandfather moved everyone to tears.

When immigration to America time came, Michael was an extraordinary help to us in the

process. We all left together with Michael's parents and his then 6 year old sister. We were busy packing and carrying our 10 suitcases through the three month trip to our final destination. Michael always looked after and took care of his sister, allowing us the opportunity to go through this very hard journey.

We waited for that day, to leave the USSR hell for many many years. My family have suffered terribly through the Communists and then under Nazis and finally under Communists again. Having survived through the Joseph Stalin orchestrated famine in Ukraine in 1930s we were then occupied by the Germans in 1941. As soon as the German soldiers came to our village their first order of business was to round up all the Jews and kill all of them in one mass grave that they had to dig with their own hands. I watched my parents, uncles and aunts marched off to that grave, ordered to lie in there and then buried alive by the Nazis. The screams and cries of that day I will never forget. Somehow the Nazis chose me to live along with some other teenagers and forced us to work for them while residing in the labor camp. After some horrible and indescribable time there I was able to escape and then hide in the nearby forest with the partisans. It was that forest, while tending to the wounded warriors that I decided to be a medic.

Eventually, I became an army medic and met Michael's grandfather while he was stationed at our base. My husband, Iosif was at the time a Major in the Red Army -a highly respected officer in charge an unit on the Baltic Front against German occupiers. A few years after we got married, Iosif, who spent all of his youth and health battling with the Nazi invaders and then having chosen to remain in service post war has suddenly found himself dismissed from the Army without any dignity. An informant has told his superior officer that Iosif said something critiquing the Stalin regime, which was forbidden in our country. Immediately, without any trial, my husband was forced to plead guilty to that crime and acknowledge what his did. The only alternative was for him to be tried under the tribunal, which guaranteed a death sentence. He was not the only Jew likewise expelled from the army or a job at that time. This was the time when Stalin ordered a campaign to get rid of the Jews from all meaningful positions and send them into Siberian exile. It was a huge relief to us to find out one beautiful morning that Stalin has died and that the planned deportations would stop. Iosif was still stripped of his military pension and work unemployable for a few years, having been named a traitor. Even when he was working in a dental lab, he was still under suspicion until the day we left.

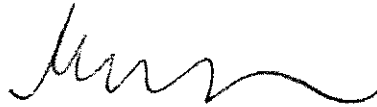
Since I am Holocaust Survivor myself, I felt extremely proud and touched that Michael has volunteered to spend his time on many occasions at our local Holocaust Survivors Association helping feed and deliver food for the many people too sick to even get out of their homes. I knew how busy Michael was with his businesses and to hear from other elderly people that he has helped them was just a feeling of tremendous joy. To know that he is still volunteering to help while his own life is now in shambles and uncertainty is a true reflection of his good character!

I am very fortunate to have a grandson like Michael. He always visits me at least once a week and phones regularly to make sure I am ok and to see if I need anything. Most

importantly, he instills in his kids and his sister's kids that they have to have respect for the elderly and their grandparents. He makes it a point to bring his kids, nephew or niece with him when he visits me so that they know me and have a connection with me. Michael always asks me to tell stories of the wartime, life in USSR and immigration to the children so that they know where their family came from and the perils they took to make sure they grew up in a free country.

Judge, in conclusion, I feel terrible that my family went through hell to come to this country and then understand that my own grandson may not even make it to my funeral due to him being in jail. All I can ask for is that you use your best judgment and compassion in punishing Michael, taking into account not just his crimes but also his good and humane side and his contributions to his family, friends and everybody else he has helped out throughout the years.

Sincerely,

A handwritten signature in black ink, appearing to be 'Mariya', with a long, flowing horizontal stroke extending to the right.

Dr. Mariya Sapozhnikov

EXHIBIT “I”

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

September 5, 2014

Dear Judge Gardpche,

It is with great trepidation that I write to you this letter in advance of you sentencing me for the crimes that I have committed. I write this to you with full knowledge that I am indeed guilty and that I deserve to be punished for what I have done and for what was done under my watch. Not only do I fully realize that I am guilty in the legal sense but I have also done morally wrong things and have hurt many people in the process.

First and foremost, I have hurt many Mission Settlement Agency clients who came to our office seeking relief from credit card debt but have instead been duped into signing a contract that they were rushed into without a step by step and clear explanation of its terms. I have hurt my family by not only getting them involved in Mission business but also causing them to lose everything in the process. My mother and my sister followed me into my Mission business, relying on my expertise and leadership to steer and supervise the business in the right direction. I was always the head of the household of my family and my extended family in all matters and it was my job to keep our families safe and secure in their futures. Instead, I totally disappointed them and left them penniless with a certainty that I will not even physically be able to help them in any way for a number of years. I have also hurt the Mission employees who lost their jobs as a result of my criminal conduct. I have hurt US taxpayers by having federal agencies conduct investigations and prosecutions of Mission and its employees and have wasted government resources in the process. Finally, because I am known as a prominent member of the Russian-American community, I have brought shame and embarrassment not just on my family but also on our whole community and put it in a bad spotlight. So many people who I think have looked up to me and wanted to follow my example of establishing themselves in America have been utterly disappointed and let down by me.

I experienced a lot of anguish in the months after Mission was closed due to my fraud. Our phones were still ringing off the hook with active clients whose debt negotiations were in process and who were trying to find out what happened to their case and when will their debt be settled. I am filled with remorse that my intentional and fraudulent conduct ruined so many people's lives. I am alone to blame for their losses and pain.

I surrounded myself with people who followed me and took my counsel. I only thought about today and about how to get people to sign the debt settlement contract and thus commit fraud. I groomed my employees to follow me. I thought only in the short-term, and did not act as I should have if what I really wanted was to grow a business for a long-term venture. Instead, I chose to run a business based on fraudulent lies and misrepresentations.

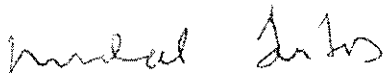
As odd as it may sound, I am appreciative to the government for finally putting an end to the madness of my criminal life. I came to this country in a state of poverty in order to escape injustice. I attended law school and became a lawyer. Instead of working hard I at times cut corners. Instead of being honest I tried to game the system. I had the chance to do honest work as an attorney. I had the chance to become involved in the career that should have been my calling and I destroyed that opportunity. Instead, even as an attorney, I did things that were wrong. Then, being an attorney was not enough for me. I have reflected on how and why I got that way: always chasing a bigger and better opportunity, never content with what I have, and paranoid of losing it all. I know now that I am a pathological, narcissistic, self-centered fraudster. I am all that — plain and simple. I must atone for my crimes and I am prepared for whatever sentence the Court may impose upon me.

Since I have lost everything I built on a life of crime I have been able to spend more time with my family. I have formed even stronger bonds with my children and my wife. We do not have a car and live a very modest lifestyle. But we are content with what we have. We have lost the people who we thought have been our friends but were there just for the ride when we had a fashionable restaurant. However we have gained quite a few of new friends who value us just for whom we are and support us in this difficult time. I do not want to waste this opportunity. During my years in prison I intend to continue to deeply reflect on the crimes I have committed and continue to try to understand my motivations so I can lead a good life when I am released. It is my hope that when I am released I can counsel others that I was a fraudster and have been punished for it. I am by no means ready for such a noble responsibility today. But a day at a time I truly believe that I can work towards becoming a better human being and help others by telling about my intentional and greedy criminal conduct.

As Your Honor is no doubt aware this is my second sentencing in a federal court. I have no excuses to make. I was given a chance and I continued to think I could get away with my life of crime. I was wrong. I now face the reality that I am a criminal who must go away to jail. I simply beg the court on behalf of my family that you be as merciful as you possibly can be with me. I would like to thank Ms. Friedlander and Mr. Imperatore and the agents who spent their time bringing me to justice. Without them I would have simply continued and not had this chance now to try my best to turn things around.

Thank you for reading my letter Judge Gardephe.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Levitis". The signature is written in a cursive, somewhat stylized script.

Michael Levitis

EXHIBIT “J”



NESHAMA

Chabad Lubavitch of Manhattan Beach

134 West End Ave • Brooklyn, NY 11235

Tel: 718-368-1395 Email: RabbiAWinner@gmail.com

www.ChabadManhattanBeach.com

August 25, 2014

Hon. Paul G Gardephe
United States District Judge
Southern District Court
40 Foley Square
New York, NY 10007

My name is Rabbi Avrohom Winner, the Chabad Lubavitch representative to the Brighton Beach and Manhattan Beach communities in Brooklyn, NY. As you may be well aware of the Brighton Beach and Manhattan Beach community is a very Jewish Russian community, I know and I see again and again the émigré families from the Ukraine and the FSU who came here with a very minimal Jewish traditional background due to the persecution and discrimination that the Soviet Union had on them, preventing them from being able to practice their Jewish heritage. Nevertheless, once coming here to the United States a country of religious freedom they were excited and anticipated the ability to openly be able to practice, even if in a small way, their Jewish heritage. The ability to memorialize their loved ones in a synagogue or to join the prayers on the high holidays or on a weekly basis on the Sabbath without the fear of anti Semitism was and is something that they continuously appreciate and love about this great country.

I am writing this letter on behalf of **Mr. Michael Levitis** whom I have known, him and his family for a number of years. He is involved with our outreach programs to help Russian immigrants acculturate into their new country. He is an energetic and capable person, giving of his time for the betterment of the community. During the preparations for his son Zev's Bar Mitzvah – the coming of age for a Jewish boy - is when I saw how Michael is a role model to many other families of the same background which helps bring them closer to our Jewish roots, something that was denied to them in Communist Russia.

Michael is remorseful for the errors committed. We hope he overcomes this difficult period and can soon get even more involved for the betterment of the community.

As a Rabbi and spiritual leader teaching and inspiring for the betterment of mankind and society, I beseech before you, honorable Judge, when evaluating Michael's case to see it with the "right eye" the eye of compassion and grace. Thank you in advance.

Sincerely,

Rabbi Avrohom Winner
Director

EXHIBIT “K”

August 20, 2014

Hon. Paul G. Gardephe
United States District Judge
Southern District of New York
40 Foley Square
New York, NY 10007

The Honorable Judge Gardephe:

My name is Eugene Shkolnikov, I am a Financial Advisor at Northwestern Mutual since 2000 and I am writing on behalf of Michael Levitis, who will be sentenced in your court. I understand that Michael has been convicted for a serious crime; nevertheless, I feel it is important to write this support letter on his behalf since I have witnessed at first hand his numerous acts of kindness, hard work and generosity.

I have known Michael for fifteen years and during that time he has always been a compassionate, giving and hard working person. He has a strong family-oriented background, and has always tried to do the right thing by them. The person I know Michael to be is not a criminal, but rather a person who has been involved in helping others and promoting charitable causes throughout all of my years of knowing him.

Dedicating part of my life to philanthropy, I engage my time a lot to the needs of Russian Jewish community. A few years ago Michael asked me for a help in organizing very important charitable event. This special occasion was to raise money for building bombing shelters in Israel. What impressed me most was his integrity and enthusiasm in helping others in such difficult time. Michael was always open to participate in every charitable request made to him. He happily helped with coordinating and providing food, organizing live and silent auctions and spending a lot of his time working on such events. These are just a few examples of how he contributed to the community on a local and international level.

I am aware of the events regarding his guilty plea. I know Michael has taken responsibility for his crimes and will be punished for his conduct. Michael is already suffering for his actions by seeing what he has put his family through. I also know that Michael feels terrible about the people who were victimized by his crime. Michael's behavior was wrong, certainly, but I believe that he deserves another chance to live a good life, to continue to benefit the community around him and most importantly to be a loving and supportive parent to his children.

I would ask Your Honor to consider Michael's history of charity and the significant difficulties that will be faced by his family to grant Michael as much leniency as possible. I believe that Michael will make the most of the opportunity to get on the right path and live a decent and honest life with his family.

Respectfully Yours,

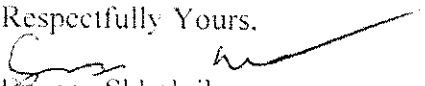

Eugene Shkolnikov

EXHIBIT “L”

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

October 6, 2014

Honorable Judge Gardephe,

I have known Mr. Michael Levitis for the past 25 years. I understand that Mr. Levitis has been convicted for a serious crime. Nevertheless, I feel it is important to write this letter on his behalf, since I have witnessed first hand his numerous acts of kindness and of his admirable character. Over the years we have developed a very close bond and I got to know Michael personally and watched him grow throughout the years. Our relationship ranged from him being a 12 years old in a camp where I was director, to a student in my school, to a participant in my charitable organizations and causes, to finally being a mentor to many students in my high school and college students in my program.

In July 1990 Michael joined a Kings Bay-Y day camp for Russian youth that I was directing. Michael was just 12 years old and he and his family had just emigrated from Moscow to New York. I will never forget how he approached me and offered his help to teach Hebrew to other campers, also recent immigrants. There were 400 Russian Jewish campers, many more than we anticipated. Due to the collapse of the Soviet Union a large wave of immigrants came to our shores. We were seriously understaffed, not having enough teachers and counselors. What 12 year old Michael did then was no less than an act of kindness which I gratefully accepted. Michael did a great job teaching his peers, showing his true leadership qualities.

In September 1990 Michael applied as a student to Sinai Academy, a school which I founded and serve as Dean, and I accepted him as a freshman. After him being just six months in our school and seeing his academic growth, I recognized that Michael can qualify for admission to a prestigious boarding school Mechina High School in Baltimore, MD. After passing their tests and being granted full need based and academic scholarships Michael was accepted and spent 3 years there. I have heard nothing but praise regarding Michael from that school's administrators.

Michael and I remained in in close contact. I saw in Michael a great potential for him to be heavily involved in our community based charitable organizations and for him to set example for others in our nascent community. I was delighted when, while still in college, Michael approached me regarding wanting to work and to do charity in my non-for-profit Russian-American newspaper Yevreisky Mir, "the Jewish World". He successfully worked there

for the summer, in the advertising department and then stayed on for free throughout the year, helping us in the administration and distribution of our fledging newspaper. He knew we had budget issues and wanted to help in every possible way just so that our community have a voice through our newspaper.

Throughout the years, as Michael was working his way up on his academic and professional ladder he never forgot his roots and where he has first started. We, at Sinai Academy, have always invited Michael to many of our functions for our students and parents where he would be a guest speaker, talking to students about various academic options for them and inspiring them to work and study hard so that their dreams would come true. Michael would and still does volunteer to many of our students and former students to mentor them throughout their academic and professional journey. Likewise, Michael approached me to be involved in my RAJE (Russian-American Jewish Experience) organization for college age students who want to discover their roots and learn their Jewish culture and traditions, things that were denied to them and their parents in the USSR. Michael was a guest lecturer and a mentor to many students in RAJE as well. It was always an honor to have him share his knowledge and encouragement to the young people. I know personally of quite of few examples of students who are very grateful to Michael for the continued advice and mentoring he has offered them. I myself have turned to Michael for professional advice in many matters of my community work, and he has always helped free of charge.

Additionally, when Michael has learned of our need in helping set up our facility for our free food services for the young people and the elderly, he has volunteered to spend almost thirty hours a week assisting us. In the summer and continuing into the present time he has contributed his time and manual labor in our kitchen, as well as in the hall, serving the needy. I was very pleased to see Michael humbly toiling away, doing all menial and other tasks that he was requested to do. I heard only good things and praise about Michael's work and willingness to help from our Director of Operations, Chef and the Superintendent. For example, just tonight, our Chef, an elderly lady, told me that she had back pains and Michael was indispensable to her in helping carry heavy pots and pans for her the whole day.

2c However, I was most impressed in the way Michael has handled problems of his own son, 2c. Wanting 2c to follow in his footsteps Michael has encouraged him to skip a grade in middle school and join our high school for the 10th grade. However, our high school program became too difficult for 2c and he was having a very tough time adjusting to high school and our vigorous programs. As soon as Michael became aware of these issues he took 2c under his watch and did everything possible to bring him on par to other students and eventually to even become a class Valedictorian. Michael sought out all of our teachers and the principal to get to the root of the failing grades, arrange tutors for 2c and followed up on all his progress 2c

26

and student-parent conferences. I was so proud that ~~Mr~~ ^{he} has exceeded all of our expectations and was chosen to Yeshiva University's International Studies Program for an Early Admission to their college. It would not have been possible without his father's involvement in his son's academic development! Our staff and myself were amazed that Michael has found the time to help and support his son so much although we all knew what a busy and hectic professional life Michael has led.

As Michael acquired more and more contacts and opportunities in his various businesses he constantly came to me wanting to use his contacts for good. Whenever a good cause arose or when organizations in which I was involved was planning a funding drive or raising awareness of a social cause, Michael was extremely helpful in spending hours on a phone inviting his friends and colleagues to our events or causes and encouraging them to participate. Just as I had saw in him a huge potential for others, he has realized that potential to be an example to his fellow immigrants about the importance of giving back to the community and doing good deeds. Many more people came forward and also started to be involved in charitable causes as a result and inspiration by Michael. He truly pioneered this never to before seen charitable concept in our community. He always talked about how he saw other, more established ethnic or religious communities in USA be united for common good and he was constantly expressing his desire for the Russian-American community to also be much more involved in causes that affect our community and the world in large. At his lectures and when discussing charity works with his friends he encouraged people to donate their resources and time as much as possible help others less fortunate. He liked to remind everyone how they themselves were helped out when immigrating to America by various organizations and should give back now that they are no longer brand new immigrants themselves.

It became so that not only Michael and I worked together for many different causes but I also had the honor of being Levitis's family Rabbi. I officiated Michael's wedding, led his son Zev's circumcision ceremony and taught his son for his Bar Mitzvah. Michael discussed with me many times after his arrest the consequences of his actions and sought my guidance on the need to get forgiveness from God and the people he has hurt. He is truly repentant for what he has done and wishes all was different. I realize that it is up to God to deal with Michael as He sees fit but on this Earth I plead that Mr. Levitis' good deeds be taken into account when the final judgment is to be decided by you. Just as our Lord in Heaven is known as the Merciful One so too I beg of you to show mercy on Michael and his family by being compassionate in this case.

Sincerely yours,

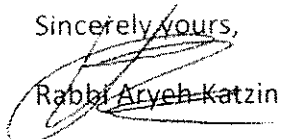

Rabbi Aryeh Katzin

EXHIBIT “M

September 16, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court, Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square, New York, NY 10007

Dear Judge Gardephe,

I am writing this letter in support of Mr. Michael Levitis. I am aware that Mr. Levitis has been charged with crime and I would like to provide my very positive opinion about him and his character as well as noted contributions to the Brooklyn and New York City Russian and Polish communities.

I work as the President of Southern Winds Aviation, a helicopter dealer and broker exporting US products worldwide and as the Vice President of AA Baltimex, Inc., an international economic development company on assisting New York local and state as well as federal governments and corporations in creating jobs. I am also involved in several non-profit and community organizations, which I co-created, among others, the Polish-American Women Association organized for the advancement of exceptional young women of all origins in politics and business and the Polish-American Business Club. I am also involved pro bono in the preservation of Greenpoint and I assist in the economic development of that area. I have been active in some international peace initiatives, recently in Ukraine. In the past, for several years I was a member of the State University of New York (SUNY) faculty and served, among others, on SUNY Senate in Albany and in several community organizations.

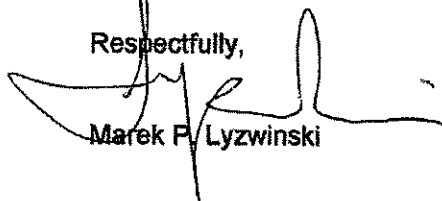
I know Mr. Levitis for several years and I have always admired and appreciated Mr. Levitis' professionalism, his community involvement and positive attitude towards people of all origins and races.

In my opinion, it is very important to recognize Mr. Levitis' significant contribution to the New York City's Russian-American community and culture. His everyday hard work, deep involvement and commitment to the community is of exceptional importance and social value to it.

It is necessary to mention that Mr. Levitis should be credited for the very positive and significant contribution he has made in building relationship between the Russian-American and the Polish-American Communities in Brooklyn. As there have been historic animosities between these two communities, his work and his personal involvement has a special value to the improvement of relationships between these communities. For quite some time we have been working together on organizing various activities that had as a goal the continuous improvement of the Russian-Polish relations not only in Brooklyn but in a wider scope as well. He never refused his assistance and participation and he has always been proactive in proposing new initiatives in that matter. Very few people in New York made such a significant effort to build and improve the relationship between the Brooklyn or New York City ethnic communities and Mr. Levitis must be recognized as one of the leaders and main contributors in that area. Mr. Levitis always was ready to volunteer in any such community initiatives and devote his time and talents to such good causes. The Polish-American Community in New York recognizes him as the most active representative of the Russian-American community in improving the inter-community relationships and appreciates all his contributions.

I hope the above information and facts will contribute to a more positive evaluation of Mr. Levitis' character and will allow to take under consideration his unquestioned contributions to the New York communities.

Respectfully,



Marek P. Lyzwinski

EXHIBIT “N”

RAJE RUSSIAN AMERICAN JEWISH EXPERIENCE

1-800-407-6020

09/30/2014

Dear Judge:

I understand the serious crime that Michael Levitis has pled guilty to, but I must share with you all that he has done for our community and thus ask for the maximum leniency in terms of his sentencing.

I have known Michael for over 2 years and in that time, Michael has volunteered of his time whenever called upon and in any capacity needed. From the onset, I asked Michael if he could speak at the RAJE fellowship program to inspire collegiates and young professionals and to share his personal stories of being Jewish in the Business world and sharing the challenges that he faced. The participants all loved him and he made himself readily available to answer questions for them during the program and after.

Additionally, Michael has worked with me in coordinating events for our constituents – young Russian American Jewish Collegiates and young professionals to help rediscover their lost Jewish identity. He was able to find and set up for us a pro bono space for the Jewish Holiday of Purim which had a traditional Megilla reading and a cultural as well as Jewish experience for all in attendance. Michael was indispensable in the success of that event and others.

Over the course of this past summer, Michael continually volunteers at our center in every capacity that he is asked upon. He comes weekly to help volunteer in our kitchen peeling potatoes, doing the dishes and mopping the floors. Additionally, he comes every Friday to assist in setting up the tables

Ron Hersh, President
Fairways Capital Group

Neil Auerbach
Hudson Clean Energy

Sonya Bekkerman
Sotheby's

Emil Buchman
Freid Frank, LLP

Ricky Cohen
Conway Stores Inc

Sander Gerber
Hudson Bay Capital Management

Allen Gershkovich
inspire Inc

Daniel Jacobson
Kehila Chapeis

Marina Kovalyov
Russian American Foundation

Marlen Kruzhkov
Gusrae Kaplan Nusbaum PLLC

Michael Liberman
Blue Mountain Capital
Management

Edward Mermelstein
EAM Edward A. Mermelstein &
Associates

Eugene Schneur
Omni New York

Avi Schron
Cammeby's Management Co
LLC

Ronni Torossian
5W Public Relations

Mark Tsesarsky
Citigroup

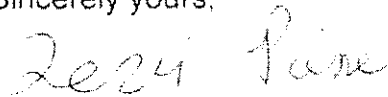
and chairs, as well as cleaning up for our Shabbat program which draws nearly 100 people weekly.

He has also helped extensively in assisting our senior citizen program in terms of setting up for all of their programs, cleaning before and after as well as helping the elderly understand the prayer services and assisting in any of their unique needs.

Michael has been exemplary to work with. Michael is here approximately 30 hours per week in any capacity that is required. He is always available when called upon and does all tasks with excellence and pride. He is hard working, respectful and a real team player. He is extremely warm and magnetic and a real role model to our constituents. People want to volunteer and take on new projects if they know Michael will be a part of them.

Michael has indicated his desire to work with us until he is incarcerated and we would be very pleased to have him continue. Thank you for taking the time to read this.

Sincerely yours,

A handwritten signature in cursive script that reads "Levi Pine".

Levi Pine

Director of Operations

RAJEUSA

EXHIBIT “O”

August 8th, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
42 Foley Square
New York, NY 10007

RE: Mr. Michael Levitis

My name is Rabbi Asher Altshul. Ten years ago I established a new Jewish community located at JC "Nachalat Zion", 2201 E. 23rd St., Brooklyn, NY. The program was established in order to develop a Jewish identity among the Russian-speaking community. Today, we grew to a real Synagogue with intensive community life. Thousands of Russian speaking Jews are associated with our community. We became an address for any need in Jewish way of life. "Kabalat Shabbat", Holydays, Weekly Torah Classes, Library, Bar / Bat Mitzvah, Children Sunday Program, Community Events, Brit, Chuppah, and etc.. You can find out more about our organization and activities at www.oration.org.

Through the past ten years I have been working closely with various members of the Jewish Community. Most of these people are immigrants from the former Soviet Union. This subsequently brought me to the chance to meet an individual, whom I believe to be a loyal and honest member of the Eastern European Community. When we established close communication approximately two years ago, Mr. Levitis was very well known, as a community activist. Mr. Levitis was always there to help to the needy of the community, as well, as to support many humanitarian causes.

I know that Mr. Levitis has pled guilty to a crime but I also had the opportunity to get to know him and his good qualities well during many charitable events and campaigns.

Mr. Michael Levitis has been an integral part of our community's outreach activities. Although Michael had a vast amount of his own work, he always helped the community in different issues, such as planning and organizing charitable events, taking part in services, visiting a sick members of the community and providing suitable care for less fortunate.

Just recently, when terrible news from Israel of three boys kidnapping and murder hit the community, Michael took an initiative and organized online campaign and charitable event to support the boys' families.

Currently, Mr. Michael Levitis is volunteering in preparations for our first annual Books Fair. The event is planned to take place on September 21st 2014. The Fare is organized in order to introduce the Russian-speaking community to a wide range of Russian language books on the subject of Judaism. Michael is going an extra mile to promote this event through the phone calls and personal connections, as well as helping with the administrative needs.

The Outreach Organization works to resolve many complex issues that arise in the community, further we support many community activities and programs. I was happy to see how Michael could find time to complete all the tasks with enthusiasm and be actively involved in the community project, while being dedicated husband and father. His personal qualities as decency, generosity and loyalty assisted Mr. Michael Levitis to be aware of the community's problems, which we attempt to address at our outreach activities.

In the conclusion I would like to mention that from my point of view, Mr. Michael Levitis is a person of high moral and ethical standards. I know that Michael regrets badly that he broke the law and his actions were totally out of character. Michael has asked my advice and I have given him one on how to deal with seeking forgiveness for his actions under the Jewish Laws and Philosophy.

I strongly believe that Mr. Michael Levitis will prove himself in the future as worthy of an exercise of the court's compassion and legacy and will go the extra mile to serve the society in a better way.

In the years to come I hope to continue working with Mr. Michael Levitis and I hope for his soon return to be an integral part of the community.

Thank you, very much for your attention.

Sincerely,

Rabbi Asher Altshul

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

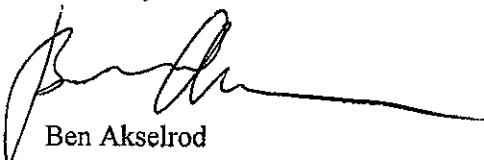
My name is Ben Akselrod and I know Michael Levitis, who will soon appear before you for sentencing. We met two decades ago, at day camp for recent immigrants. I worked as a counselor and Michael was junior counselor. He was a very dedicated and energetic assistant, who was always eager to help everyone.

When years later I became District Manager at a Community Board, Michael was a long time local resident and businessman. He was there to give his suggestions on local matters pertaining to residents and businesses. I attended numerous business and charitable events, which took place at his establishment. Many of these events were organized or sponsored by Michael.

Recently Michael started a very successful Facebook page which in a short period of time attracted well over ten thousand users. It serves as a support group, an invaluable source for community resources and a great vehicle for charity. His hands on involvement in this project gives people an opportunity to express themselves and listen to opinions of others.

In the past few months I met Michael on several occasions and every time he mentioned how sorry and remorseful he is for his actions. Michael expressed to me how bad he feels for the people who were affected by his actions. I understand that Michael was convicted of a serious crime and will appear before You for sentencing. I ask that Michael's positive impact on the community be taken into account at sentencing and that Your Honor will extend leniency to him, which will give him another chance to benefit his family and the community around him. I believe that Michael deserves another chance.

Sincerely,



Ben Akselrod



Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

September 3, 2014

Re: Michael Levitis

Dear Judge Gardephe,

I am writing this letter in support of my friend, Michael Levitis. I am an attorney admitted to the bar in New York and New Jersey, and am currently employed as an in-house counsel at a pharmaceutical company in Bedminster, NJ.

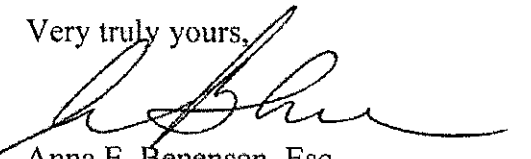
I met Michael when we were 1Ls at Benjamin N. Cardozo School of Law in 1997. Michael married his wife, Marina, shortly after we met and my husband and I have treasured our friendship with Michael and his family for the past 17 years. His children,  and , are close in age to mine, and we have celebrated many family occasions together. Z.L. M.L.

Michael is one of the distinctive breed of men who are very rare today – he is a true gentleman, always reliable and supportive and true to his word. His religious background, patience, kindness and readiness to listen and offer advice and help make him an ideal friend. Despite all the rigors of law school and supporting a young family, he was always a ready participant in study groups and job searches. He consoled break downs and inspired many of us, his fellow law students, to continue with our studies.

When Michael was practicing law, he was my valued advisor. He would walk me through a difficult issue, always taking his time to make sure he answered all my questions. I referred my friends to him, and all were impressed by his competency and happy with his advise.

The fact that Michael pled guilty to conspiracy to commit mail and wire fraud, has not affected my respect for him. I hold him in high esteem as a true friend, a devoted son, husband and father adored by his family, and a solid member of the community always ready to offer help and not afraid to speak out on behalf of the community. I respectfully request your consideration of Michael's positive qualities and your compassion and leniency in issuing the verdict.

Very truly yours,


Anna E. Benenson, Esq.

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

I am the sister-in-law of Michael Levitis. I am an admitted attorney, and I currently work for a software company. I have known Michael for nearly eight years, during which I have spent time with him and his family on many occasions.

Michael is an absolutely wonderful father. It has been inspiring to watch him with his two children. Michael is also a loving husband, and a devoted son, brother and uncle. I've seen the mutual love and respect between him and his wife, and his attentiveness and care for his mother, as well as his sister and her own family. I believe family is the most important thing in Michael's life, and he would do anything for the people close to him.

I am aware of numerous instances when he provided much-needed support and guidance to his family members. He and his wife took on much of the burden of raising his wife's orphaned cousin, Michelle. They paid for her singing lessons, threw birthday parties for her when her mother couldn't afford to, and have been a constant presence in her life as she grew up. In my personal experience, when I married his wife's brother, we chose to hold our wedding in Rasputin, which he then ran. He was a great help in planning our wedding, devoting far more time and effort than anyone could expect.

Michael has always enjoyed helping people celebrate the special moments of their lives and to organize events that brought the community together. He facilitated a number of charitable fundraisers, and has made himself available in various ways as a helpful contributor to the immigrant community of Brooklyn.

However, aside from his public works, I am most familiar with Michael in a familial context. On every occasion that I have seen him with his children, I have marveled at his approach to fatherhood. He is so loving, so caring, and so completely devoted to his son and daughter. When his son acquired an interest in music, Michael hired a professional musician to train the boy, and I have personally observed Michael spend hours happily watching his son practice the guitar. I've also seen him with his daughter, patiently soothing and entertaining her when she was just a tiny little girl, and encouraging her in all her pursuits as she grew older. It is clear his children adore him - and easy to see why they do.

He is a deeply loving husband to his wife, Marina. They were teenage sweethearts, and have been married for many years now. It is clear to anyone who spends time with them that they are still very

much in love. Our shared mother- and father-in-law have nothing but overwhelmingly good things to say about him. There has never, to my knowledge, been a time when Michael refused someone's request for help, even if it required going out of his way.

I am aware that Michael has been charged with a crime, but this fact has not changed the impression I have of him. I have never known him to be anything other than helpful, affable and kind. Most importantly, he is a consummate family man, and it is this quality that I most admire about him. In light of what I know about Michael, I hope Your Honor will consider his case with all the compassion and leniency that is possible.

Respectfully,

Renata Bystritsky

Richard Chern, Esq.
378 Burns Street
Forest Hills, NY 11375
richardchern@aol.com

August 21, 2014

VIA E-MAIL

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Re: Michael Levitis

Dear Judge Gardephe:

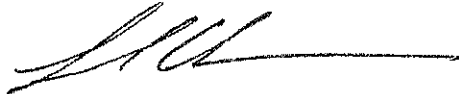
I write this letter of recommendation in support of Michael Levitis, with the hope that Your Honor will consider Mr. Levitis' many good qualities, as set forth herein, during Mr. Levitis' sentencing, which is scheduled for later this year.

I first met Mr. Levitis in 1996, while attending Benjamin N. Cardozo School of Law, Yeshiva University, with him. From the outset of our relationship, Mr. Levitis was warm and kind to me, as well as to everyone else at Cardozo. Indeed, Mr. Levitis went out of his way to include me in study groups, as well as in lunches with his friends, which meant a lot to me at the time, given that he was popular on campus, whereas I was an awkward Asian student trying to gather my bearings at a predominantly Jewish law school. From the confidence that Mr. Levitis instilled in me during our time together at law school, I was not only able to pass both the NYS Bar examination and the patent bar examination, but I further went on to practice patent law at various large New York City law firms, and to become a member of the Bar in good standing, in the following jurisdictions: (1) New York State; (2) U.S. Supreme Court; (3) U.S. Court of Appeals for the Federal Circuit; (4) U.S. District Court for the Southern District of New York; (5) U.S. District Court for the Eastern District of New York; and (6) U.S. Patent and Trademark Office.

After law school, I kept in touch with Mr. Levitis. As I anticipated, Mr. Levitis is not only a loyal friend, and a truly likeable chap, but he is also a dedicated husband and father. The love his children and wife feel for him, and his love for them, as demonstrated every time I have an opportunity to see them together, is unparalleled.

I recently learned of Mr. Levitis' legal problems through a mutual friend. Though I was not asked to pen this letter of recommendation, I felt compelled to help him, to the extent possible. No one is infallible, and sometimes, people make mistakes with bad consequences. Despite Mr. Levitis' mistakes, and the gravity of the charges against him, I maintain my respect for him and high opinion of his character. For the foregoing reasons, I hereby respectfully request that Your Honor approach Mr. Levitis' sentencing with leniency.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Richard Chern', followed by a horizontal line.

Richard Chern, Esq.



CHABAD LUBAVITCH OF SHEEPSHEAD BAY

1315 AVENUE Y * BROOKLYN, NY * 11235 * PHONE: 718-934-9331

RABBI SHLOMO Z. COHEN
Director

September 28, 2014

Re: Michael Levitis

Hon. Paul G. Gardephe
United States District Judge
United States District court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe.

My name is Rabbi Shlomo Zalman Cohen, I'm the spiritual leader and executive Director of Chabad-Lubavitch of Sheepshead Bay. We are located in the Sheepshead Bay area of Brooklyn, NY.

I'm writing to you today regarding Mr. Michael Levitis whom I know for about 4 years. I want to tell you the circumstances of how I met Mr. Levitis.

It was during the summer of 2010, I was looking for a hall to hold the Yom Kippur prayers for our community since the synagogue we use throughout the year is too small to accommodate the 300 people who would come to pray on the high holidays.

I reached out to Michael and I explained to him the situation. I told him that we have no place to worship on Yom Kippur, Mr. Levitis immediately told me that he would help finding a venue for our services. Indeed, Michael found accommodations and arranged for us to have services there free of any rent. Mr. Levitis personally made sure that the venue is ready and converted it into a synagogue for the day. Michael helped us set-up the tables and prayer books for our worshippers. Mr. Levitis joined us at the Yom Kippur services and made sure we have everything we need. At the end of the services he personally helped clean the place.

Mr. Levitis repeated his kindness the following year and again found accommodations for us and helped us with its set-up for the prayer services. For me, these selfless acts taught me who Mr. Levitis is. A kind and selfless person who is ready to look away from his own loss of time to help a community pray in peace and comfort.

I understand that Mr. Levitis pled guilty to a crime. But I Truly believe that he is still the same good and kind person although he may have stumbled. I respectfully ask of you dear judge to please show your utmost consideration and compassion to Mr. Levitis when deciding his Sentencing.

Sincerely,

Rabbi Shlomo Zalman Cohen

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

My name is Milana Feldman. I am writing to you on behalf of Michael Levitis who is scheduled to appear in front of you. I have known Michael Levitis for the last 15 years. Currently our children attend the same school and they are in the same grade. During this time he has proved himself as a caring friend, community member, loving husband and an unbelievable father. His involvement in his children's education and upbringing is a role model for many. I was always amazed how he participated in all the school events, always helped in fundraising initiatives and volunteered to help school and community without being asked. He has always put the needs of his family, community and his loved ones before himself. He has been very active in the community and served as an example for many individuals like myself. Knowing his strong moral unselfish character, it is hard for me to believe the charges he is facing today.

I have been fortunate to know Michael. Together with him, I have turned from a young college student to mature individual and a mother of four. Through years his advises, positive attitude and words of wisdom guided me through some most difficult moments of my life. Further, I was fortunate to share many of my joyful moments with him as well. Michael is my age, but I always felt that he is more mature and wiser. I would not hesitate for a second to leave my children at his care.

Your Honor, I would like to assure you Mr Michael Levitis is very remorseful and regrets his mistakes. I am confident with powers vested into you the justice would be served. That is why I would like to stress one mistake should not tip over the lifetime of good deeds. My prayers are with Michael, in which I am asking for your merciful decision on his behalf. If you need any additional information and wish to discuss Mr Levitis' character, please feel free to contact me directly at the phone number or address below.

Sincerely,

Milana Feldman

Milana Feldman

112 Brighton 11th street
Brooklyn, NY 11235
718-757-7754

08/29/2014
Date

Michael Feldman
PO Box K
Short Hills, NJ 07078
8/24/2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

To my great surprise, it has come to my attention that Mr. Michael Levitis has been charged with a crime of which details are unknown to me. However, I would like to express my personal opinion of Mr. Levitis and the light I have come to know him in.

My father who is an 82 year old holocaust survivor living in Coney Island, Brooklyn has been a volunteer worker at a local synagogue. On several occasions he has mentioned to me his direct involvement in food drives for the neighborhood as well as organizing special events for the Holocaust Survivors Association. While I did not attend the events initially I know from my father that he and the whole community were eternally grateful.

After I have seen some of his humanitarian work I contacted Michael via Facebook. Since then, I have been in contact with him on a number of occasions and attended his humanitarian and charity events.

I have seen him in action when he organized Sandy relief efforts not just after the storm but during the storm as well – which probably saved many lives since there are many elderly people who live in the buildings of Luna Park and Warbasse. I remember that he personally delivered food and water during the storm, knocking on doors and asking if people need help. I live in NJ and it was impossible for me to get my parents during the storm, but luckily, without me asking him, he delivered to them sandwiches and water. I was even more astounded when I learned that during his compassionate efforts to help others, his own house was practically destroyed and his family was evacuated.

After the storm he organized food drives on a much greater scale working with other restaurants. Personally, I think it is largely due to his efforts during these crisis the area and especially the elderly people were able to survive and recover so quickly.

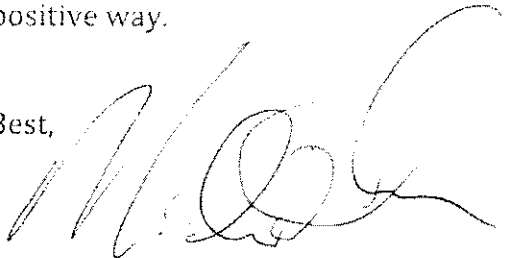
I have been invited and gladly participated in the Breast Cancer charity event totally organized and sponsored by Michael. It wasn't a networking event but instead an event that really highlighted the cause.

While I know Michael mostly on the level of his community humanitarian work, he personally helped my wife and our family deal with my father-in-law and mother-in-law's death. My in-laws suffered tremendously and died within several months of each other. We were totally devastated. It was due to people like Michael that we were able to gain some reason and somehow move forward. Michael was there for us providing emotional support and logistical aid. Our family is very much grateful to him.

It was he and a few other people that have inspired me to do my role as humanitarian and prompted me to start my website called WorldOfHumanity.com – which does exactly what Michael does. I hope he continues to do this type of work and inspire people to do the same. In fact, up to the date of his incarceration, in conjunction with the Holocaust Survivors Association, Michael and I are heavily involved in a campaign we call "Adopt A Survivor" which is geared to directly benefit the Holocaust Survivors. We are raising money for a fresh food drive and are ourselves delivering it to the homes of bed-ridden Survivors. 100% of the money goes towards their gift.

Dear Judge Gardephe, I know that there will be some sort of judgment against Michael soon, so I ask you for leniency. It would be a disservice to the community to lose Michael even for a short time. He touches and inspires countless lives in a positive way.

Best,

A handwritten signature in black ink, appearing to read 'Michael Feldman', with a stylized, flowing script.

Michael Feldman

917.923.1991

mfeldman1969@yahoo.com

Inna Fershteyn
1907 80 street
Brooklyn, NY 11214
718-333-2394 (w.)

August 26, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

RE: Letter of Support for Michael Levitis

Dear Judge Gardephe,

I know Mr. Levitis since 1997 when we were students together at Benjamin N. Cardozo School of Law. Michael was always very courteous, polite and respectful and highly supportive of his peers.

Through the years Michael did tremendous amount of volunteer work and sponsored following events: Children of Chernobyl fundraiser at Rabbi Scheneur's home, Charity events for Breast Cancer Research on Russian Women's Day, "Be The Link" foundation for AIDS research, fundraisers to build a bomb shelter for communities battered by Hamas rockets, an event to raise money for building housing for new Russian immigrants in Israel.

After hurricane Sandy he organized a food drive to feed the elderly stranded in Warbasse buildings. He also mentored students at Sinai Academy and recently raised money to help pay for funerals of 3 Jewish teens kidnapped and murdered by Hamas in Israel.

I also know Michael as a great family man who cares deeply about his kids and their contribution to the community. He helps his kids, ~~Michael~~ and ~~Michael~~, with home work, drives them to tutors and makes sure they get the right education. His children collect coins and give them to a local Jewish Center, donate clothes and toys to Salvation Army and participate in fundraising efforts with him. I know that Michael explains to them where they came from and teaches them to appreciate all that they have now. Now, when his family is going through a difficult time, he is their rock of support and encouragement to persist in their studies and achieve their goals.

I understand that Michael has been charged with a serious crime, but I feel that his community and especially his family will suffer a big loss with his absence. His children worship him and his son, who looks up to him and is at the stage of his life when he is just entering adulthood, needs his father and his guidance. His daughter is extremely vulnerable and dependant on her father's support and approval. She is still very young and should not grow up without her father. Moreover, Michael has a big following of Russian Jewish community and has

been doing great things to help people in need. I strongly believe that there are people in his community who can benefit from his efforts.

I am available to discuss his character in more details, or to answer any more questions. Please do not hesitate to contact me at 718-██████████.

Respectfully,

A handwritten signature in black ink, appearing to read "Inna Fershteyn", written in a cursive style.

Inna Fershteyn

STEVEN GLANTZ

September 9, 2014

Honorable Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Re: Michael Levitis

Dear Judge Gardephe,

I am writing regarding Michael Levitis. I knew Michael in Cardozo Law School, where we were students together.

I have not seen Michael since graduation, however, I understand Michael is charged with, and has pled guilty to a crime. I must admit that I am surprised by this behavior. The Michael Levitis I knew was a smart, sensitive individual. I saw in him a young man with immense potential. I was even invited to and attended his wedding in Long Island.

I'm sure whatever path Michael chose after law school, he regrets immensely and would welcome the opportunity to make amends to his family and the community. I would therefore ask you to be lenient in your sentencing of Michael, to afford him the opportunity to be contributing member of society again, and correct any past transgressions.

Regarding myself, since graduation, I worked as an associate at the law firm of Greenberg Traurig for several years, and then accepted an in house position at Broadridge Financial Solutions, Inc., where I am currently Vice President and Senior Corporate Counsel.

Respectfully,



Steven Glantz

59 Driftwood Drive
Port Washington, New York 11050


S. [Redacted]

September 2, 2014

From:

Ari Kagan,
Democratic State Committeeman, 45 AD,
Community Liaison for NYC Comptroller Scott M. Stringer
Former Assistant to the U.S. Congressman Michael McMahon
TV and Radio host
Vice President of Holocaust Memorial Committee
Graduate of Baruch College

To: Honorable Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe,

I have known Michael Levitis for more than 20 years. I met him in 1994 when Michael was a student in Sinai Academy and I was a journalist for Yevreiski Mir, Russian Jewish weekly newspaper. He impressed me right away by his deep knowledge of English, math, history and science and by his willingness to help other students with their homework and studies.

We met later when Michael was a college student and when he became a successful attorney. He impressed me again. Michael worked very hard, made good money as lawyer, but at the same time he was always involved in community affairs. He worked pro bono for several low income clients. He helped war veterans, Holocaust survivors and talented children. He always supported important community projects, spending countless hours in preparations for many charitable events.

I recall how Michael helped many people who suffered during the Hurricane Sandy, despite incurring substantial damage for his own house at Manhattan

Beach. He also hosted an event in Rasputin Restaurant - in order to raise enough money for Israeli bomb shelters in November of 2012.

Michael Levitis liked to give a free legal advice, to volunteer for non-for-profit organizations, including UJA, COJECO, MET COUNCIL, American Forum of Russian Jewry.

I don't know all details of his legal case. I just would like to ask you for a leniency in deciding the appropriate punishment for Michael. He made mistakes and showed a poor judgment. But I know he pleaded guilty and showed a remorse for his actions. I am asking you to take into consideration that he is a family man and a generous philanthropist who volunteered for important charitable organizations and worked pro bono for some needy clients.

Give him a chance to repay his debt to a society. I am sure your decision will be fair and just.

If you have any additional questions, do not hesitate to contact me: 646-757-~~6577~~ (646-757-6577) or email – al@levitis.com.

Respectfully,

Ari Kagan

ISRAEL C. KALMAN,
MS, NCSP

Over 30 years of experience

MS: Clinical Psychology,
Hahnemann University,
Philadelphia, PA

BS: Psychology, The College of
the City of New York City, NY

Certification:

New York State
School Psychology,
National Certification in
School Psychology

Licensed: New York City
Bilingual School Psychology

Member: National
Association of School
Psychologists,
Richmond County
Psychological
Association,
United Federation
of Teachers,
Toastmasters
International

Children's Issues:

- Sibling rivalry
- Depression
- Victims of bullying
- Bed-wetting
- Homework headaches
- Defiance & rebellion
- Fears
- Lying
- School phobia
- Tantrums
- Eating problems
- ADD/ADHD
- Intelligence & personality testing

Adult Issues:

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Israel Kalman, MS, NCSP

Effective solutions for positive change

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007
September 29, 2014

Dear Judge Gardephe:

I am turning to you on behalf of Michael Levitis, who has informed me that he has pleaded guilty to a crime and faces the possibility of a lengthy prison sentence.

While Mr. Levitis is prepared to face the difficulty of time in prison, he expresses deep concern over the damage a lengthy incarceration can cause his two children, particularly his younger daughter, ~~Marina~~ ^{MC}, who is only ten years old.

I met Mr. Levitis and his wife, Marina, in March of this year. ~~Marina~~ ^{MC}'s principal referred them to me for help with behavioral problems she was having in school. Their readiness to turn to counseling reflect their concern for their children, and they were grateful for the help they received.

They recently turned to me again for help in preparing ~~Marina~~ ^{MC} for dealing with Michael's upcoming imprisonment, as well as with a recurrence of a school behavior problem.

From my meetings with Michael and his wife and daughter, it is my impression that he is a dedicated father who spends considerable time with his children and invests in their education and development to the best of his ability. I cannot help but sympathize with his concern over the effect his absence will have on the family as a whole and on ~~Marina~~ ^{MC} in particular. It will be difficult to mitigate the emotional pain and the loss of influence of a supportive father figure in these critical developmental years that she will undoubtedly experience as a result of a lengthy incarceration.

I humbly request that your Honor seek to determine a punishment that truly fits the crime, requiring Mr. Levitis to make restitution to those he has harmed while preventing, to the extent possible, undue penalization of the innocent children who had no hand in his misconduct.

Sincerely,

Israel C. Kalman
Israel C. Kalman, MS, NCSP

Ksenya Khmel'nitskaya

7602 21st Ave Apt 2J

Brooklyn, NY 11214

646-807-6925

August 15th, 2014

Hon. Paul G. Gardephe

United States District Judge

United United States District Court

Southern District of New York

Thurgood Marshall United States Courthouse

40 Foley Square

New York, NY 10007

Dear Judge Gardephe.

My name is Ksenya Khmel'nitskaya, and I am a Russian American accounting professional who works in Manhattan and lives in Brooklyn. Please note, that I have known Michael Levitis for over a year. I have befriended him on social media site, Face Book and we have been chatting on and off ever since. I have also met him in real life couple of times.

Michael Levitis is an essential person in the Russian American community throughout the entire USA. He created the Russian Insider, a social page on Face Book that has done wonders for our community. In the today's busy world, unfortunately, not every one has the time to attend a community center with fixed hours of operation. At times people have nowhere to turn to when in need of an advice. Thankfully, the Russian Insider that Michael has put together is our online community center that allows its members, digital 24 hours a day, 7 days a week access to the support network of over 10,000 Russian American members. The Russian Insider is our online outlet where we catch up on the news and community events and just gossip and share our thoughts on a variety of subjects. When ever I need and advice on a personal and/or professional matter I post my questions on the Russian Insider and I always get very useful feedback.

Since there are numerous posts by different members expressing their opposing views on current events, members sometimes get a little carried away when stating their opinions at a subject at hand. Michael, always reminds everyone to treat each other with kindness and respect. Michael seems to be the spirit of this group, making everyone feel a part of a much larger community where we need to support one another and get involved in helping others. He puts together posts to help others in need. The group raises money for wonderful causes, such as for needy people's cancer treatments and for funerals. For instance, recently, with Michael's initiative, the members of the Russian Insider participated in a fund raiser to help the parents of the three teenagers, Eyal Yifrach, Naftali Fraenkel, and Gilad Shaar that were kidnapped and murdered in Israel.

I am very well aware that Michael Levitis has pleaded guilty to a federal crime. However, I still greatly respect Michael, as he always motivates others to be involved in our community and be socially responsible as a whole. Michael currently and serves as a link that Russian American Community has been missing for a very long time. I respectfully ask your honor to please show some leniency in your verdict so Michael can be a part of our community once again, as soon as possible.

Thank you very much for your time and consideration

Sincerely,


Ksenya Khmel'nitskaya

Eugene Lekakh
8402 Chelsea CV N
Hopewell Junction, NY 12533
Lekakh [REDACTED] .com

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Honorable Judge Gardephe,

I have been privileged to participate in a few charity projects, where Michael initiated, organized and helped to manage fundraising events to raise funds for bombshelters in the Middle East. Thanks to Mr. Levitis, there were built and repaired five bomb shelters, including two in the Oncology Department of Israeli Barzilai hospital. Barzilai Medical Center in Ashkelon is one of the largest hospitals in southern Israel.

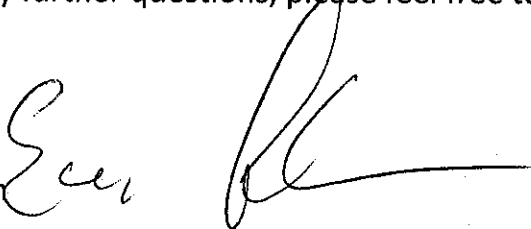
The well-protected bomb shelters allow the most complex surgeries without fear of getting hit by a rocket.

I know Michael is a good person who deserves a chance. I humbly ask you to please give him an opportunity to set his life back on track and not let a bad decision alter his life's direction.

If you have any further questions, please feel free to contact me on 9 [REDACTED] 14

Respectfully,

Eugene Lekakh

A handwritten signature in black ink, appearing to be 'Eugene Lekakh', written over the printed name.



Brighton Beach BID

Brighton Beach District Management Association

1002 Brighton Beach Avenue, Brooklyn NY 11235

Tel: (718) 934-1942 • Fax: (718) 934-6160

www.brightonbeachbid.org

LETTER FOR MICHAEL LEVITIS IN FAVOR OF LENIENCY

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 19, 2014

Dear Judge Gardephe,

My name is Yelena Makhnin and I am an executive director of Brighton Beach Business Improvement District, a non-profit organization that oversees all aspects of business life on Brighton Beach Avenue in Brooklyn, I am also a board member of several civic organization.

I am aware that good friend of mine Michael Levitis has pleaded guilty to a serious crime. I also know that Michael deeply regrets everything that he has done and he is committed to leading a law-abiding life. I believe that Michael Levitis should be treated with compassion because he is one of the kindest and helpful people I ever met in my life. I know Michael since September 2004. I met him during a community event and since then Michael has been an important part of my life.

There are dozens of examples of Michael's kindness and willingness to help people in needs. In August 2008 I was approached by a group of senior citizens from Brighton Beach. They were asking if there is anyone to help them with sponsoring and delivering food packages to Holocaust survivors on Rosh Hashanah. I made few phone calls and one of them was to Michael Levitis. Nine years later, I remember his answer "Sure, Yelena, I will definitely help, but I also would like to invite them with families to my restaurant to celebrate. Michael kept his word and in September 2008 two hundred people were celebrating one of the most important Jewish holidays in the best place in South

Brooklyn. All of them got gifts from Michael, his family and friends. Some might say, so what? But taking into consideration that all of people invited to celebration were recipients of SSI and would never even think of such celebration, makes me cry of joy nine years later. A year later in August 2009, my office got a phone call from a young lady who came to United States from Ukraine and was robbed. I do not know who gave her my phone number but she called and asked for help. She had a ticket to go back but no money for food and accommodation for two weeks. She called me a day before my planned vacation and I was wondering who I can call to. I made few phone calls but mostly no one was willing to help. I called Michael and honestly, I was ready to hear that he is not sure or going away. After I explained the situation, Michael asked me the only question "Where is she now?" I told him that young lady is on her way to Brighton Beach and should be in my office shortly. To make a long story short, I would like to quote Maria, a young lady from Ukraine. She wrote me an email upon arrival back home. "Dear Yelena. It is impossible to describe how I feel about Michael and his family. They not only took me to their house, feed me all this time but also bought gifts for my mother and little brother. I pray for him every day".

For many people from South Brooklyn, October 29, 2012 is the day they will never forget. Thousands of people were affected by Hurricane Sandy. Brighton Beach, Manhattan Beach, Sheepshead Bay, Coney Island and Seagate, these neighborhoods became a scene of tragedy. Thanks G-d there were people who provided food, water, shelter. The most vulnerable population-elderly and sick could rely only on their neighbors help. I met Michael Levitis and his wife on November 2, 2012 in Manhattan Beach while delivering water and food to local residents. First, I asked Michael "what happened to your house?" I did not get an answer. Instead, Michael asked me how he can help. One day later I brought Michael a list of local senior citizens that were not able to leave their houses and apartments. Starting immediately, Michael and his family, despite the fact that their house was damaged, started food delivery. I am not sure how many thousands of steps Michael Levitis has walked after Sandy, the only I know that dozens of people were not hungry and cold because of his help. At the same time food was given out in his restaurant, no questions asked.

I am also aware that many start up businesses got open thanks to advice given by Michael Levitis. I personally invited him to numerous workshops and educational sessions held by Brighton Beach Business Improvement District. I was also told by businesses owners from other areas of South Brooklyn how much time and effort Michael spent helping them for free.

Dear Judge Gardephe, I can give you many more examples of Michael's kindness but all of them only prove that Michael Levitis is a great person with the heart made of gold.

Dear Judge Gardephe, I am begging you to treat Michael with compassion and view him with mercy.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Yelena Makhnin', with a long horizontal flourish extending to the right.

Yelena Makhnin

August 27, 2014

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Your Honor,

It has been almost six years since I had the privilege of knowing Michael Levitis and his family. Since our first meeting concerning a charitable event, he has continuously shown his charitable side. We started our friendship when he volunteered to help with CHILDREN AT HEART charity event. This was the start of many such occasions. Michael has hosted and contributed his time to a number of worthy causes from OR MOVEMENT's drive to build housing for new immigrants, CHABAD organization's CHILDREN of CHERNOBYL drive and support for orphanages in Ukraine and fighting cancer with SHARE TEZEK HOSPITAL. Fundraising and organizing for all these was a natural instinct and desire on his part. Michael is always thinking of a charitable angle on everything he does

As a Rabbi and board member of many charities, I get to see the best and the worst of humankind. You can really only measure a man by his good deeds to others. Michael has the strength and the ethical nature to always give of himself. Through acts of kindness he consistently shines.

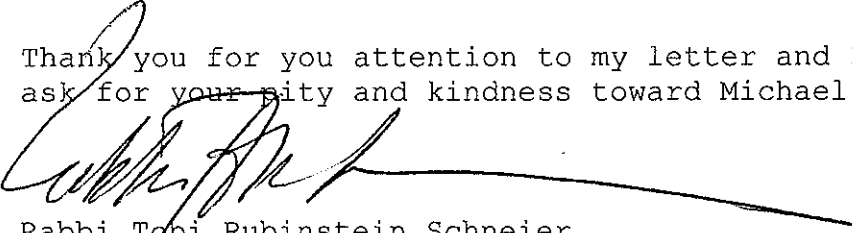
On a much more personal note, Michael was an extraordinary friend during my own personal crisis. Due to my very public divorce that involved newspapers and tremendous humiliation, I had a deep emotional heartbreak. Michael was there for me throughout the ordeal at any time of day or night. This is a trait that is so rare that you must treasure it. His kindness and care along with his family's at that difficult time is one I shall never forget.

His family is a wonderful reflection of him as well. His wife and children have shown the same outstanding patterns in charity and human involvement coupled with the ethic of "treat others as you would treat yourself". I am sure

Michael was instrumental in instilling these traits in his family.

In a world filled with such confusion and hate, it is refreshing to witness such a family man filled with love and hope. Michael confided in me about the crimes that he has plead guilty to and we discussed various ways for him to cope spirituality with the knowledge of the harm caused by his actions to the people he has hurt, especially his clients and his family.

Thank you for your attention to my letter and I respectfully ask for your pity and kindness toward Michael.



Rabbi Tobi Rubinstein Schneier

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

August 22, 2014

Dear Judge Gardephe,

I have known Michael Levitis, the father of one of my best friends ZL [REDACTED], for about 4 years now. As long as I have been friends with ZL [REDACTED], I've always had a lot of contact with his father Michael. I live only a few blocks from the Levitises and ZL [REDACTED] and we always find ourselves lounging around in ZL [REDACTED]'s house, and one specific memory about his father will never leave me. ZL [REDACTED]'s father heard that I really had no idea what I wanted to do after high school, just that I wanted to possibly go into business, but other than the word business, I really had no idea what my plans were. Also, he found out that I was hanging out with the wrong kind of kids who had a bad influence on me. ZL [REDACTED]'s Dad asked to talk to me because he really wanted to tell us some things. I'll never forget what he said that day, because although he didn't exactly realize it, what he said actually changed my life. He talked about the values of hard work and that you have to work hard in school, even high school because everything really does effect everything, like dominos, per se. "Without commitment and diligence, its hard to get to the places where you want to go in life", he continued to say. Michael brought his son, ZL [REDACTED], as an example, whom he was able to change through hard work and change of his attitude towards school.

ZL [REDACTED]
I never even told ZL [REDACTED] until a little while ago that his Dad's care actually drove me to change a lot of my life. Until that point I was sort of lazily drifting by in school and doing the bare minimum, but after I heard that little talk, it's as if a spark went off in my head and I changed my whole perception on what it is to commit and really work hard. Fast-forward a little bit and I brought up my high school average 14 points to

a 97% and scored a 2170 on my SAT. In all honesty, if I didn't listen to Michael that day, I may have not made it to the point I have made it today.

As long as I've known ²⁶ [REDACTED], his father has always been such a kind person, always offering wise advice or helping us when we needed it. Truly, ²⁶ [REDACTED]'s Dad, Michael had a big part in changing my life. Judge Gardephe, please show leniency to Michael Levitis. When you sentence him for the crime he has done I beg you to take into account the good side of him.

Truly yours,

[REDACTED]
[REDACTED]

DS

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Your Honor,

I am writing to you on behalf of Michael Levitis, who will soon appear before you for sentencing. I have known Michael since the early 90s, when we met in High School. Being older, Michael quickly became a loyal friend and a mentor. He advised me (a recent immigrant back then) on how to best prepare for college, how to focus on success and how to achieve it. When I applied to Yeshiva University, which Michael was attending for two years at that time, he arranged a campus tour, and upon my acceptance in to the University provided the best advice possible.

When years later I started a High School for children of Russian immigrants Michael was among the first and early supporters, helping as provide scholarships for the most disadvantaged kids. Today, whenever I am asked to volunteer for a communal cause, more often than not I know I will meet Michael – who will be there, together with son and young daughter – giving and teaching to give. On many occasions Michael has volunteered his family restaurant for fundraising events – the one on December 23, 2008 on behalf of Elite High School comes to mind as a good example, as well as those events in support of Israel, which would be hard to count. Michael is a frequent speaker to youth groups of the Russian American Jewish Experience and Sinai Academy – always there when needed most and never asking for anything in return.

Like many of us Michael has made his share of mistakes, yet I would like to believe that he has learned from them and has shown sincere regret. Any leniency extended to him by Your Honor will give him an opportunity to grow, benefit the community around him and most importantly teach his young children about doing the right thing. I strongly believe that Michael deserves that chance.

Thank you for your consideration,



Rabbi Moshe Soloway

08/20/2014
Vice President of the Board of Trustees, Elite High School
Founding Board Member, Russian American Jews for Israel
Senior Lecturer, Russian American Jewish Experience

Anatoly Veksler
2608 East 65th Street
Brooklyn, NY 11234
(646)643-9732

Hon. Paul G. Gardephe
United States District Judge
United States District Court
Southern District of New York
Thurgood Marshall United States Courthouse
40 Foley Square
New York, NY 10007

Dear Judge Gardephe:

I have the privilege of knowing Mr. Michael Levitis for almost 15 years when I just started dating my wife, who introduced us. We became friends quickly due to his charismatic personality. What at first was just an acquaintance quickly became a strong friendship. Michael has become a very close friend, and a special part of my family. Michael and I frequently visit at each others homes and our children constantly play together. Michael is constantly invited to all my family celebrations. Accordingly, I have gotten to know Michael very well over the past few years. Which, I believe puts me in a good position to provide you with an accurate assessment of his character.

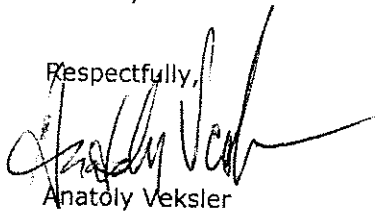
When I learned about those terrible and unexpected, charges against Michael, I was very upset and surprised. One thing I would never associate Michael with is unlawful activity of any kind. I can honestly testify that Michael is a remarkable decent and kind person. He has a way of talking to people, and making them feel comfortable around him. Michael has always been extremely popular, and well liked with those he has met and come in contact with. He has a reputation as a man who tries very hard to do what is right, along with being lawful. He carries an aura of benignity and goodness around him.

As a friend, Michael is a loyal, honest, considerate, trustworthy, and supportive individual who has the ability to see and understand things from another person's perspective. He is hyper-sensitive and is always tuned into how another person might "feel" in a given situation. He always has seemed to place others needs and wants before his own. Whatever the situation, Michael always goes above and beyond the expected to help his friends.

To tell the truth, I really can't think of anything of consequence on the negative side of the personality ledger when it comes to Michael Levitis. Despite his actions in this case, which he regrets deeply, I would have to say that Michael Levitis is a fine, well-balanced person with an abundance of positive qualities. I honestly do not believe that he would get in any trouble again, it is clear that he has learned from this experience. I hope that you will find this information useful when considering Michael's future. I respectfully ask Your Honor that you do not change the direction of Michael's life based on this one action that is so completely out of character and that I know would never happen again.

Thank you.

Respectfully,

A handwritten signature in black ink, appearing to read 'Anatoly Veksler', written over the word 'Respectfully,'.

Anatoly Veksler

EXHIBIT “P”

aleph

I N S T I T U T E

Joseph and Sterna Gutnick
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Executive Director

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Rabbi Sholom D. Lipskar

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Rabbi Shua Brook

Director of Military Programs
Rabbi Sanford L. Dresin

Director of Outreach Programs
Rabbi Menachem M. Katz

Chief Financial Officer
Yosie Lipskar

N N N

Spark of Light Prison Program

**Operation: Enduring Traditions
Military Programs**

F.E.E.L.S Family Program

October 14, 2014
20 Tishrei 5775

The Honorable Paul G Gardephe
United States District Judge
for the Southern District of New York Thurgood Marshall United States
Courthouse
40 Foley Square
New York, NY 10007

RE: USA v. Michael Levitis
Docket Number 0208 1:SI13CR00327-002

Dear Judge Gardephe:

The Aleph Institute is a not-for-profit, national educational, humanitarian and advocacy organization founded in 1981 (actually in the chambers of then Chief Judge Jack Weinstein, EDNY) at the direction of the Lubavicher Rebbe, Rabbi Menachem M. Schneerson, of blessed memory. We are headquartered in Miami, Florida, and for more than 30 years have been proactively involved in serving the community's needs as they relate to important matters in the state and federal criminal justice systems. We have been suggesting alternative sentencing plans to judges all over the country in state and federal courts for over a quarter century. Our benevolent mandate also encompasses spiritual assistance to the families of inmates as well as comprehensive efforts to serve the Jewish community in the United States Armed Forces across the globe.

We are very familiar with the -circumstances of this case as well as the personal and family circumstances of Mr. Michael Levitis, a defendant in this case. We respectfully submit that in this correspondence to Your Honor, we are uniquely positioned to offer relevant and helpful information to the Court for consideration at Mr. Levitis' sentencing hearing scheduled for October 28, 2014, at 12:30pm. With the knowledge and consent of Mr. Levitis and his counsel, we respectfully submit an alternative sentencing proposal on Mr. Levitis' behalf. As Your Honor will see, we do understand the importance and value of incarceration, but we would like to propose a sentence that not only meets traditional sentencing goals for Mr. Levitis but also allows him to help others truly in need.



Of course, the Court is free to accept or reject any of our recommendations or proposals, but our experience over the years has shown that many courts across the nation have found our presentations to be useful in the arduous task of incorporating numerous alternatives into a just, fair, and compassionate sentence for the defendant while protecting the interests of our society as a whole. Our expertise in preparing comprehensive sentencing proposals is designed to reposition a defendant's entire value system through social, therapeutic, and religious counseling and education. Every proposal that we have submitted to a federal judge carefully considers all of the factors which are set forth in 18 U.S.C. §3553(a) to assist the court in arriving at a sentence that is "sufficient, but not greater than necessary" to comply with the purposes and goals set forth in the federal statutory sentencing scheme.

In short, our sentencing recommendation is for an incarceration term of 60 months to be followed by 1 year in a halfway house, 1 year of home confinement, and 1 year of strict supervised release conditions. This proposal is described in detail on pages 3 and 4 of this letter.

Over the last 30-plus years we have worked with more than 25,000 individuals who have come to us for spiritual assistance as they and their families deal with the criminal justice system. We have programs for prisoners in custodial environments, including people at halfway houses and in home confinement, as well as supervising program participation, counseling, and community service imposed by the court as a condition of supervised release. We presently work in more than 400 prisons across the United States, including all federal and many state and local correctional institutions.

Many federal judges have viewed with favor some of our sentencing recommendations including Judge Patricia Seitz, Southern District of Florida, Judge Alan S. Gold, Southern District of Florida, and the Senior Judge David Trager, Eastern District of New York just to name a few. Also, former BOP Chief Chaplain, Charles Riggs, has called The Aleph Institute the "best Jewish program in a prison environment in the United States."

In the words of Judge Weinstein:

"[The Aleph Institute] is doing fine work . . . Rabbi Sholom Lipskar, the guiding force of the Aleph Institute, and his associates understand and force us to face the fact that each person deserves to be treated with respect as an individual personality and not as an integer, a faceless number."

Jack B. Weinstein, Prison Need Not Be Mandatory: There Are Options Under The New U.S. Sentencing Guidelines, 28 No. 1 Judges' J. 16 (Jud. Admin. Div., Amer Bar Ass'n 1989)

It is not the intention of The Aleph Institute to assume a position of authority in



regards to the sentencing process. Taking into consideration our vast experience in working with criminal defendants, pre- and post-sentencing on a personal level, we have achieved much insight in understanding the objectives of sentencing and how particular sentences affect individual defendants in their re-entry into society and becoming contributing members of society.

We start by acknowledging, as we must, the legitimate and elemental components of sentencing which encompass punishment, retribution, protection of society, rehabilitation, and deterrence.

As the federal courts now view the guidelines as advisory, the rigid framework which reduced judicial discretion in sentencing judge has been replaced by a sentencing structure that places much more flexibility in the hands of judges. In this context, our goal is to provide considered alternatives, which the Court may consider and utilize in addressing the sentencing concerns set forth in §3553(a). We believe that the alternative sentencing proposal for Mr. Levitis is well within the bounds of our federal sentencing scheme.

Shortly after Mr. Levitis' indictment, we were contacted by his family members seeking our intervention in helping him in this critical time of his life. For the past several months, we have been in constant contact with Mr. Levitis, and our staff has worked with him to help him develop a deep sense of awareness and remorse, to focus on rehabilitation, and to provide a vehicle for Mr. Levitis to directly benefit a discrete group of people in need of assistance.

Mr. Levitis has pleaded guilty to two counts of a serious fraud. He has effectively taken full responsibility for his malfeasance. His crimes were clearly intentional and motivated by greed. We truly believe, however, that Mr. Levitis is also motivated now to make a positive difference in our world and that he has the nurturing and giving qualities (evident in his openness and willingness to help his family members) that will make him effective at doing so.

The recent events have been a tragedy for Mr. Levitis and his family. Ever since he was a teenager, Mr. Levitis has been in a position where family members turn to him for financial support and emotional leadership. Mr. Levitis placed a burden on his own shoulders to provide for those most important to him and the immense pressure he felt to live up to and exceed the community's expectations. Mr. Levitis stopped thinking clearly and responsibly and found himself making poorer and poorer decisions as he tried to continue to maintain the appearance of family provider and community leader. In retrospect, he realizes that had he shared his secret dilemma and deep personal problems with family, friends, or professionals, they might have been able to help stop this damaging behavior before it spun out of control. But as someone who others always turned to in need of help, it was not in Mr. Levitis' nature to ever turn to others for help. To be sure, his actions were intentional, unlawful, and destructive. But his remorse and sorrow have produced a man ready to try hard to live a good life.



The Jewish Torah teaches that “true hell” is having to relive one’s detrimental actions during one’s lifetime, when one is completely normal, balanced, and rational. Imagine the excruciating pain of a man who seeks to help others who then watches himself using his authority and skill to defraud the very people he originally set out to assist. There’s no greater anguish than this. Coupled with his newfound awareness, and already doing some volunteer work, there is a sense of deep shame that has scarred Mr. Levitis’ life forever.

Over the last year, Mr. Levitis has been searching deep inside to find some means to rectify and somehow redeem his damaging actions. Although Mr. Levitis has done much harm and wrong with destructive consequences, he has also -shown great kindness and caring and is generally a very fine person.

In analyzing all of this, based upon our experience with thousands of criminal defendants, we humbly recommend a unique sentence for Mr. Levitis, which we believe is appropriate and will be effective. Though this sentencing would require a variance from the sentencing guidelines, it addresses all the elements of sentencing, including retribution and deterrence, while minimizing the burden on the prison system, benefiting society and salvaging a human being through the rewards that flow from helping others less fortunate.

Our sentencing recommendations include a substantial period of incarceration for a term of 60 months to be followed by 3 years of supervised released with firm conditions to include one year of halfway house placement, to be followed by one additional year of home confinement, and the third year with strict oversight on supervised release. We respectfully request that his supervised release, during all three years, include the following community service components requiring the defendant to devote at least 12 hours per week for a total of 1,800 hours as follows:

1. Personal Therapy: 4 hours per week to consist of:
 - (i) 2 hours per week of continued group therapy moderated by Chabad Rabbi Aryeh Katzin-, Director of RAJE organization, New York. This group therapy incorporates spiritual and Torah teachings as part of a program of self-improvement to refrain from criminal behavior. The group is open not just to convicts but also provides support for family members and serves the needs of persons with personality traits that may be damaging to others.
 - (ii) 1 hour per week of one-on-one psychological counseling / therapy. The defendant’s will find some community program that offers counseling or therapy if he is not able to afford, at his own expense, the recommended one-on-one counseling.
 - (iii) 1 hour per week of one-on-one spiritual therapy with Rabbi Yehoshua



Brook studying ethical Torah principles of honesty and the need to conform to the requirements of the law and to charitably help others in need.

2. Preventive Education: 1-2 hours per week.

The defendant has agreed to work hard to help others, mostly seniors, who are unable to either shop or feed themselves by bringing them cooked meals through a charitable source or to actually take a grocery list and do some shopping for those who are disabled and unable to buy groceries for themselves.

3. Personal Community Service: 5 hours per week.

Mr. Levitis will volunteer to serve in a position, such as a volunteer in a soup kitchen, in a local New York Area facility, where his leadership and management skills will be of benefit to others. In doing this work for which he will be over-qualified, he will be making a positive contribution as he does menial volunteer work helping in any area where the program designed to help the needy requires volunteer assistance.

4. Preventive Education: 1-2 hours per week.

After his sentence is over: As much time as he can donate to help other incarcerated or recently released offenders.

Many of the Aleph Institute's volunteers learn from their prison experiences and become an effective outside voice for prisoners, mostly in state penal institutions where most prisoners have no voice and whose religious rights are trodden upon routinely. Our former prisoner volunteers know and understand how to talk respectfully and knowledgeably to prison officials – know what they can legally do and what they cannot do. The Aleph Institute teaches the principles of RLUIPA (The Religious Land Use and Institutionalized Persons Act of 2000) by using local Miami attorneys to address our volunteers through regular telephone conference calls. It is truly remarkable how many lives we have been able to positively affect within the different 50 state departments of correction. We are hoping that Mr. Levitis will continue his volunteer work with the Aleph institute, something he has promised to do.

We by no means wish to usurp the ability and authority of this Honorable Court to fashion a proper sentence under §3553(a), but wish to share our many years of experience and, in particular, our relationship with Mr. Levitis, in assisting the Court to understand the unique circumstances of this case and to offer our humble perspective.



I look forward to a brief opportunity to address this Honorable Court at the sentencing hearing, if the Court will hear me. I would be pleased to respond to any inquiry that you may have concerning our recommendations.

With Torah Greetings and Blessings, I am,

Most respectfully yours,



Rabbi Aaron Lipskar

